GLOBAL CONFERENCE ON BUSINESS AND FINANCE PROCEEDINGS

VOLUME 12, NUMBER 2
2017
ISSN 2168-0612 FLASH DRIVE

ISSN 1941-9589 ONLINE

The Institute for Business and Finance Research

San Jose, Costa Rica
May 23-26, 2017

Global IBFR

TheIBFR.COM

TABLE OF CONTENTS

ENGLISH PROCEEDINGS 1

THE INFLUENCE OF QUALITY MANAGEMENT SYSTEM (QMS) ACCREDITATION ON THE PERFORMANCE OF SMALL TRAINING PROVIDERS IN KWAZULU-NATAL 2

Robert Walter Dumisani Zondo, Durban University of Technology (DUT) 2

THE RURAL SMALL AND MICRO RETAILERS' ENTREPRENEURSHIP ECOSYSTEM EXPERIENCE FOR SUSTAINABLE GROWTH IN SELECTED ETHEKWINI MUNICIPALITY AREAS, KWAZULU-NATAL 11

Robert Walter Dumisani Zondo, Durban University of Technology (DUT) 11

CONSEQUENCES DERIVED FROM CASH USAGE IN EVERYDAY TRANSACTIONS, CARRIED OUT BY NATURAL PERSONS IN MEXICO 21

Ligia María Zamora Borquez, Universidad Autónoma de Baja California 21

María del Mar Obregón Angulo, Universidad Autónoma de Baja California 21

OIL PRICE SHOCKS ON THE INDUSTRY LEVEL PRODUCTION USING VECTOR AUTO REGRESSION: EMPIRICAL EVIDENCE FROM PAKISTAN 28

Farhan Ahmed, SZABIST Karachi 28

Muhammad Osama Daudpota, Summit Bank Pakistan Limited 28

Muhammad Kashif, SZABIST Karachi 28

MARTINGALE REGRESSIONS FOR A CONTINUOUS TIME MODEL OF EXCHANGE RATES 40

Zi-Yi Guo, Wells Fargo Bank, N.A. 40

HOUSING DYNAMICS, EMPIRICAL FACTS AND THE BUSINESS CYCLE 46

Zi-Yi Guo, Wells Fargo Bank, N.A 46

SIX SIGMA LITE –TOOL SUBSETS FOR IMPROVEMENT PROJECTS 54

Gustavo A. Diaz,University of Phoenix 54

EXPLORING CONSUMER REPEAT PURCHASE INCENTIVES AT AN INTERNATIONAL BAKING AND FOOD COMPANY 61

Andrew Manikas, University of Louisville 61

Michael Godfrey, University of Wisconsin Oshkosh 61

Ryan Skiver, University of Wisconsin Oshkosh 61

STRATEGIC SME SUCCESSION PLANNING: ENHANCING VALUE & WEALTH VIS-À-VIS ORGANIZATIONAL DIAGNOSIS 70

Michael Flynn, Esq. Senior Business Consultants, LLC & Strategic Business Recovery 70

Warren J. Rutherford, Rutherford Advisors, Inc. d/b/a The Executive Suite 70

A CROWDSERVING MODEL FOR LAST MILE DELIVERY: A TECHNIQUE TO INCREASE SALES AND REDUCE COST AT A BRICK-AND-MORTAR RETAILER 80

Ryan L. Skiver, University of Wisconsin Oshkosh 80

Michael Godfrey, University of Wisconsin Oshkosh 80

TRAVERSING THE PUBLICATION PROCESS 90

Terrance Jalbert, The University of Hawaii-Hilo 90

SUCCESS CHARACTERISTICS OF FOREIGN DIRECT INVESTMENT IN CUBA 95

Janet L. Walsh, Birchtree Global, LLC 95

THE POTENTIAL VALUE OF E-PORTFOLIOS FOR MAKING HIRING DECISIONS IN THE WORKPLACE: A COMPARISON OF THE RESULTS OF FEEDBACK FROM LARGE AND SMALL BUSINESSES 103
Diane M. Holtzman, Stockton University 103
Ellen M. Kraft, Stockton University 103
A STUDY ON THE PUBLIC'S KNOWLEDGE OF GENETICALLY MODIFIED ORGANISMS IN THE FOODS WE CONSUME 113
Jaclyn Centanni, The University of Findlay 113
Allison Jancsura, The University of Findlay 113
Brad Sidaras, The University of Findlay 113
Gregory W. Arburn, The University of Findlay 113
THE GENDER WAGE GAP 123
Jared Wojcikowski, The University of Findlay 123
Gregory W. Arburn, The University of Findlay 123
Chris Capparelli, The University of Findlay 123
Ashly Heaverner, The University of Findlay 123
Kelly McChuen, The University of Findlay 123
FACEBOOK AND LUXURY BRANDS: 133
Elodie Deprince, Warocqué School of Business and Economics 133
Angy Geerts, Warocqué School of Business and Economics 133
QUANTITATIVE ROOT CAUSE ANALYSIS OF LOW LOGISTICS PERFORMANCE IN COMPANY INTERNAL SUPPLY CHAINS 146
Lasse Härtel, Leibniz Universität Hannover 146
MODELLING CIRCULAR MATERIAL FLOW AND THE CONSEQUENCES FOR SCM AND PPC 155
Philipp Schäfers, Institute of Production Systems and Logistics, Leibniz Universität Hannover 155
André Walther, Institute of Production Systems and Logistics, Leibniz Universität Hannover 155
DEVELOPMENT OF A LOGISTIC MODEL FOR THE QUANTITATIVE DESCRIPTION OF CAUSE-EFFECT RELATIONSHIPS FOR DIFFERENT ORGANIZATIONAL FORMS OF ASSEMBLY 165
Carolin Felix, Leibniz Universität Hannover 165
ARE COLLEGE STUDENTS ACQUIRING CRUCIAL SKILLS NEEDED TO BE SUCCESSFUL AT WORK? 176
Ryan P. Bliss, State University of New York Polytechnic Institute 176
Rafael F. Romero, State University of New York Polytechnic Institute 176
SHOULD YOU KEEP AWAY FROM THE US STOCK MARKETS? 180
Peter Harris, New York Institute of Technology 180
Jatan Pathak, New York Institute of Technology 180
CHALLENGES FOR MANAGING BUSINESS IN THE 21ST CENTURY 185
Kathleen Wilburn, St. Edward's University 185
Ralph Wilburn, St. Edward's University 185
AGEING, DEGENERATION AND NOISE –A GLOBAL HEALTH ISSUE? 190
Keith Akiva Lehrer, York University, Canada 190
SPANISH PROCEEDINGS 210

INCONSTITUCIONALIDAD DE LA TASA ADICIONAL DE IMPUESTO A LOS DIVIDENDOS EN MÉXICO 211
Ernesto Hernández Soto, Universidad Autónoma de Baja California 211
Lizzette Velasco Aulcy, Universidad Autónoma del Estado de Baja California 211
CONTROVERSIA EN LA EXENCIÓN DE IMPUESTO SOBRE PENSIONES DE PERSONAL DE LAS FUERZAS ARMADAS MEXICANAS 220
Laidon Jonathan Saiza Vazquez, Universidad Autónoma de Baja California 220
José de Jesús Moreno Neri, Universidad Autónoma de Baja California 220
POLÍTICA PÚBLICA DIRIGIDA AL FINANCIAMIENTO 231
Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca 231
Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca 231
Pedro Abel Hernández García, Centro Universitario UAEM Amecameca 231
Carolina Jazmín Martínez Ponce, Centro Universitario UAEM Amecameca 231
MARCO CONCEPTUAL DE LAS IFRS Y SU APLICACIÓN EN LAS EMPRESAS DEL CANTÓN MILAGRO 236
David Richard Pincay-Sancán, Universidad Estatal de Milagro 236
Jazmín Elsa Sánchez-Astudillo, Universidad de Guayaquil, Universidad Estatal de Milagro 236
José Vicente Calle-Mejía, Universidad de Guayaquil 236
Mario Marcos Zambrano-Paladines, Universidad de Guayaquil 236
APRENDIZAJE COOPERATIVO: UNA HERRAMIENTA PARA PROMOVER CAMBIOS EN LA SOCIEDAD 241
Martha Lucía Acosta Rangel, Universidad del Cauca 241
Sly Carolina Martínez Sarria 241
Nora Rocío Albán Carvajal 241
PERTINENCIA DE LA CREACIÓN DE UNA INCUBADORA DE NEGOCIOS EN LA FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN DE MONCLOVA, COAHUILA 249
Yolanda Saldaña Contreras, Universidad Autónoma de Coahuila 249
Fernando Miguel Ruíz Díaz, Universidad Autónoma de Coahuila 249
Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila 249
Juan Jesús Nahuat Arreguín, Universidad Autónoma de Coahuila 249
Kelly Alejandra Muñoz Peña, Universidad Autónoma de Coahuila 249
UN MODELO DEL USO DE LA TECNOLOGÍA PARA LA ENSEÑANZA DEL CÁLCULO DIFERENCIAL APLICADO A LA ADMINISTRACIÓN Y LA ECONOMÍA: CASO UNIVERSIDAD DE PUERTO RICO RECINTO DE RIO PIEDRAS 259
Edwin Rivera Rivera, Universidad de Puerto Rico 259
LA CULTURA ORGANIZACIONAL EN UNA PEQUEÑA EMPRESA 265
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México 265
Ma. Guadalupe Díaz Díaz, Universidad Autónoma de Coahuila-México 265
Adriana Guadaupe Chávez Macías, Universidad Autónoma de Coahuila-México 265
Cristina del Pilar López Saldana, Universidad Autónoma de Coahuila-México 265
Beatriz Alondra Vázquez Martínez, Universidad Autónoma de Coahuila-México 265

PLANEACIÓN ESTRATÉGICA: PROCURACIÓN DE FONDOS Y TRANSPARENCIA EN OSC DE MÉXICO 272
Ma. Guadalupe Díaz Díaz, Universidad Autónoma de Coahuila-México 272
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México 272
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México 272
Cristina Del Pilar López Saldaña, Universidad Autónoma de Coahuila-México 272
Alexia Alejandra Lluévanos Téllez, Universidad Autónoma de Coahuila-México 272
LA VENTAJA COMPETITIVA Y SU RELACIÓN CON LA CAPACIDAD DE RECONFIGURACIÓN EN EMPRESAS MANUFACTURERAS DE COAHUILA, MÉXICO 279
Edna Isabel de la Garza Martínez, Universidad Autónoma de Coahuila-México 279
Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila-México 279
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila-México 279
Emma Cecilia de Hoyos Mendoza, Universidad Autónoma de Coahuila-México 279
CORRELACIÓN ENTRE EL NIVEL DE COMPETENCIAS ORGANIZACIONALES Y EL GRADO DE ESCOLARIDAD, PLANTA EN CHIHUAHUA, MÉXICO 285
Ana Isabel Ordóñez Parada, Universidad Autónoma de Chihuahua 285
Carmen Romelia Flores Morales, Universidad Autónoma de Chihuahua 285
Luis Raúl Sánchez Acosta, Universidad Autónoma de Chihuahua 285
Arturo Medina Castillo, Universidad Autónoma de Chihuahua 285
LOS DISFUNCIONAMIENTOS QUE LIMITAN EL DESARROLLO DE LAS PYMES TEXTILES EN EL ESTADO DE HIDALGO, MÉXICO 296
Martha Jiménez Alvarado, Universidad Autónoma del Estado de Hidalgo 296
Eleazar Villegas González, Universidad Autónoma del Estado de Hidalgo 296
Sergio Demetrio Polo Jiménez, Universidad Autónoma del Estado de Hidalgo 296
Danae Duana Ávila, Universidad Autónoma del Estado de Hidalgo 296
CRIPTOMONEDAS, COMO OPORTUNIDAD DE NEGOCIO DE MICROEMPRESAS DEL SECTOR TURISTICO EN LA ZONA ORIENTE DEL ESTADO DE MÉXICO 307
Abraham Sánchez Gil, Centro Universitario UAEM Amecameca 307
Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca 307
IDENTIFICACIÓN DEL NÚCLEO GENERATIVO 313
Ana María Herrera Espinosa, Universidad Popular Autónoma del Estado de Puebla 313
María Hernández Gutiérrez, Universidad Popular Autónoma del Estado de Puebla 313
ANÁLISIS DE LA IMPORTANCIA Y EXPERIENCIAS DE LA IMPLEMENTACIÓN DE UN SISTEMA DE GESTIÓN DE LA CALIDAD PARA EMPRESAS RESTAURANTERAS EN MÉXICO BAJO LA NORMA ISO 9001:2015 321
Margarita Santi Becerra Santiago, Universidad Veracruzana 321
LA SUSTENTABILIDAD COMO HERRAMIENTA DE GESTIÓN: CASO HOTEL REY DEL CARIBE 326
Enrique Corona Sandoval, Universidad del Caribe 326
José Luis Esparza Aguilar, Universidad de Quintana Roo 326
Miguel Ángel Olivares Urbina, Universidad del Caribe 326
CARACTERÍSTICAS EMPRENDEDORAS: ¿POTENCIALES DETERMINANTES DE LA ACTIVIDAD EMPRENDEDORA? 337

José Eduardo Berríos Lugo, Universidad del Este 337
EVALUACIÓN DE LA INTERDEPENDENCIA ECONÓMICA ENTRE PAÍSES LATINOAMERICANOS Y ESTADOS UNIDOS 351
Juan Benjamín Duarte Duarte, Universidad Industrial de Santander 351
Laura Daniela Garcés Carreño, Universidad Industrial de Santander 351
Leonardo Hernán Talero Sarmiento, Universidad Industrial de Santander 351
ESTUDIO DE BRECHA DIGITAL EN EL SECTOR EMPRESARIAL DE PUERTO RICO 359
Antonio L. Llorens Gómez, Universidad del Este, Puerto Rico 359
EFECTOS POR LA ADQUISICIÓN DE COMPROBANTES INEXISTENTES O APÓCRIFOS EN MEXICO 368
Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila 368
Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila 368
Juan Francisco Armendáriz Martínez, Universidad Autónoma de Coahuila 368
Rosa Margarita Torres Hernández, Universidad Autónoma de Coahuila 368
EFECTO DEL COMERCIO ELECTRÓNICO EN EMPRESAS TRADICIONALES DEL SECTOR COMERCIAL EN COLOMBIA 378
Juan David Corrales Liévano, Universidad Militar Nueva Granada – CEPES 378
Richard de Jesús Gil Herrera, CEPES – Grupo IOE 378
LA MOTIVACIÓN ESCOLAR: EL CASO DE UNA UNIVERSIDAD EN MÉXICO 388
Selene Viridiana Pérez Ramírez, Universidad Autónoma del Estado de Morelos 388
Paula Ponce Lázaro, Universidad Autónoma del Estado de Morelos 388
Silvia Cartujano Escobar, Universidad Autónoma del Estado de Morelos 388
Roque López Tarango, Universidad Autónoma del Estado de Morelos 388
Crisóforo Álvarez Violante, Universidad Autónoma del Estado de Morelos 388
Jaquelin Cervantes Sotelo, Universidad Autónoma del Estado de Morelos 388
DETERMINANTES DE LA SALUD ECONÓMICA DE MÉXICO 396
Christian Arturo Quiroga Juárez, Universidad Politécnica del Bicentenario 396
LOS RETOS DE LA GESTIÓN PÚBLICA EN LA CONSOLIDACIÓN DEL GOLFO DE MORROSQUILLO COMO UN DESTINO TURÍSTICO COMPETITIVO 405
Hassir Lastre Sierra, Universidad Autónoma de Baja California Sur 405
Plácido Roberto Cruz Chávez, Universidad Autónoma de Baja California Sur 405
LA GENERACIÓN MILLENNIALS INMERSA EN UNA SOCIEDAD DE CONSUMO FRENTE A UN RETO: LA CULTURA DEL AHORRO 414
Hector Perfecto Molina Reyna, Universidad Autónoma de Nuevo León 414
Ruth Isela Martínez Valdez, Universidad Autónoma de Nuevo León 414
María del Carme Catache Mendoza, Universidad Autónoma de Nuevo León 414
Zita Mirthala Huerta Cerda, Universidad Autónoma de Nuevo León 414
VIOLACIONES A LOS DERECHOS HUMANOS POR PARTE DE LAS CORPORACIONES POLICIACAS EN EL ESTADO DE MORELOS, MÉXICO 420
Roque López Tarango, Universidad Autónoma del Estado de Morelos 420
Crisóforo Álvarez Violante, Universidad Autónoma del Estado de Morelos 420
Silvia Cartujano Escobar, Universidad Autónoma del Estado de Morelos 420

Selene Viridiana Pérez Ramírez, Universidad Autónoma del Estado de Morelos 420
Paula Ponce Lázaro, Universidad Autónoma del Estado de Morelos 420
Yesenia Domínguez Cruz, Universidad Autónoma del Estado de Morelos 420
MARKETING ESTRATEGIA DE SOSTENIBILIDAD PARA EL CENTRO DE REHABILITACIÓN DE FAUNA MARINA UBICADO EN PUERTO LOPEZ-MANABI 429
Jazmín Elsa Sánchez-Astudillo, Universidad de Guayaquil 429
Ericka Sulang Wong-Chiriboga, Universidad de Guayaquil 429
Ramiro Ramos-Rodríguez, Universidad de Guayaquil 429
Arianna María Guevara-Mendoza, Universidad de Guayaquil 429
Katherine Tatiana Saa-Parra, Universidad de Guayaquil 429
DESEMPEÑO POR COMPETENCIAS PROFESIONALES Y MERCADO LABORAL DE LOS ESTUDIANTES DE PREGRADO 435
Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche, México 435
Román Alberto Quijano García, Universidad Autónoma de Campeche, México 435
Mario Javier Fajardo, Universidad Autónoma de Campeche, México 435
Fernando Medina Blum, Universidad Autónoma de Campeche, México 435
FACTORES QUE INCIDEN EN LA ROTACIÓN DE PERSONAL EN MAQUILADORAS: UNA REVISIÓN DEL PANORAMA EN MÉXICO 446
Victor Daniel Melendres Carlos, Universidad Autónoma de Baja California 446
Mónica Fernanda Aranibar Gutiérrez, Universidad Autónoma de Baja California 446
CULTURA ORGANIZACIONAL EN MIPYMES TURISTICAS DE CAMPECHE, MÉXICO 456
Román Alberto Quijano García, Universidad Autónoma de Campeche 456
Luis Alfredo Arguelles Ma, Universidad Autónoma de Campeche 456
Fernando Medina Blum, Universidad Autónoma de Campeche 456
Mario Javier Fajardo, Universidad Autónoma de Campeche 456
DISTRIBUCIÓN DEL INGRESO SALARIAL DE LA POBLACIÓN ECONÓMICAMENTE ACTIVA DE BAJA CALIFORNIA, 2016 465
Liliana Yadira Taboada Villa, Universidad Autónoma de Baja California 465
Anabel Cortez Burciaga, Universidad Autónoma de Baja California 465
Juan Antonio Meza Fregoso, Universidad Autónoma de Baja California 465
LOS SISTEMAS DE GESTIÓN Y SU ORIENTACIÓN A LA SUSTENTABILIDAD EN EMPRESAS DEL SECTOR METAL MECÁNICO EN LA REGION CENTRO DEL EDO. DE COAHUILA MÉXICO 474
Verónica De León Estavillo, Universidad Autónoma de Coahuila 474
Manuel González Pérez, Universidad Autónoma de Coahuila 474
Fernando Agüeros Sánchez, Universidad Autónoma de Coahuila 474
Leonardo Alonso Gaona Partida, Universidad Autónoma de Coahuila 474
Derivado de la revisión bibliográfica realizada en este trabajo se estableció la siguiente hipótesis: 478
EL RIESGO EN LAS EMPRESAS DE JÓVENES EMPRESARIOS POR DEFICIT DE PLANIFICACIÓN Y MANEJO DE FINANZAS PERSONALES 484
Ingrid Georgina Claire Torres, Universidad de Guadalajara 484
Diana Marcela Aramburo López, Universidad de Guadalajara 484

Mónica Marsela López García, Universidad de Guadalajara 484
ESTRUCTURA DE DESARROLLO PARA LA OPTIMIZACIÓN DEL PROCESO DE LLENADO DE GAS L.P. CILÍNDRICO EN EL ÁREA DE ANDÉN: CASO DE ESTUDIO EMPRESA GASERA DE TLAXCALA 493
Uriel Polo García, Instituto Tecnológico de Apizaco 493
Alejandra Torres López, Instituto Tecnológico de Apizaco 493
Crisanto Tenopala Hernández, Instituto Tecnológico de Apizaco 493
LA IDENTIDAD Y SU CORRELACIÓN CON LA CALIDAD EN EL SERVICIO EN UNA DIRECCIÓN MUNICIPAL 499
Jesús Guillermo Sotelo Asef, Universidad Juárez del Estado de Durango, Centro de Estudios UNIVER Durango 499
Manuela Vargas Hernández, Centro de Estudios UNIVER Durango 499
VULNERABILIDAD EN ESTUDIANTES DE LA FACULTAD DE PEDAGOGIA 510
Lilia Esther Guerrero Rodríguez, Universidad Veracruzana 510
Adoración Barrales Villegas, Universidad Veracruzana 510
Regina Dajer Torres, Universidad Veracruzana 510
Marilú Villalobos López, Universidad Veracruzana 510
Mayté Pérez Vences, Universidad Veracruzana 510
LA PERCEPCIÓN DE LAS AGENCIAS ADUANALES DERIVADO DEL FUNCIONAMIENTO 24 HORAS DE LA ADUANA EN EL PUERTO DE MANZANILLO, COLIMA 519
Noé López Alvarado, Universidad de Colima 519
Germán Israel Silva Aguilar, Universidad de Colima 519
Ariel Gutiérrez Ortiz, Universidad de Colima 519
Manuel Rubio Maldonado, Universidad de Colima 519
CERTIFICACIÓN NEEC, COMO HERRAMIENTA DEL AUTOTRANSPORTE PARA LOGRAR LA COMPETITIVIDAD EN EL COMERCIO EXTERIOR 526
Germán Israel Silva Aguilar, Universidad de Colima 526
Livier Alejandra Pérez Tapia, Universidad de Colima 526
Karla Teresa Vargas López, Universidad de Colima 526
Noé López Alvarado, Universidad de Colima 526
INTERNACIONALIZACIÓN DE LAS PYMES DEL ESTADO DE COLIMA: UN PROTOCOLO DE INVESTIGACIÓN 536
Carlos Méndez González, Universidad de Colima 536
Ariel Gutiérrez Ortiz, Universidad de Colima 536
Aurelio Déniz Guizar, Universidad de Colima 536
Oscar Bernardo Reyes Real, Universidad de Colima 536
CREACIÓN DE CENTRO DE CAPACITACIÓN EMPRESARIAL AL AIRE LIBRE DE LA SIERRA DE NEVERÍAS PERTENECIENTE AL EJIDO EL JALOCOTE MUNICIPIO DE AUTLÁN DE NAVARRO, JALISCO 544
Oscar Guzmán Vargas, Universidad De Guadalajara 544
Imelda Rosana Cih Dzul, Universidad De Guadalajara 544
Arturo Moreno Hernández, Universidad de Guadalajara 544
Sandra Lizbeth Cobián Santana, Universidad de Guadalajara 544

ESTRATEGIAS ADMINISTRATIVAS PARA QUE LAS PyMES AGRICOLAS DE PLATANO ORGANICO EN EL ESTADO DE COLIMA, MEXICO EXPORTEN COMPETITIVAMENTE 549
Noé López Alvarado, Universidad de Colima 549
Verónica Marina León Román, Universidad de Colima 549
German Israel Silva Aguilar, Universidad de Colima 549
Manuel Rubio Maldonado, Universidad de Colima 549
MODELO PREDICTOR DE LA INTERNACIONALIZACIÓN DE LAS FRANQUICIAS MEXICANAS 561
Carlos Méndez González, Universidad de Colima 561
EL IMPACTO DEL GASTO EN LA ECONOMÍA DE LAS FAMILIAS MEXICANAS EN 566
Efraín Llanes Barreras, Universidad Autónoma de Baja California 566
Josué Villegas Sandoval, Universidad Autónoma de Baja California 566
Juan Antonio Meza Fregoso, Universidad Autónoma de Baja California 566
COSTOS INTERNOS E INTERNACIONALES Y SUS EFECTOS SOBRE EL TAMAÑO DE LA POBLACIÓN DE LAS GRANDES CIUDADES DE MÉXICO, PARA LOS AÑOS 1995, 2000 Y 2005 574
Guillermo Antonio Romero Luján, Universidad Politécnica de Durango 574
María Concepción Sosa Álvarez, Universidad Politécnica de Durango 574
LA INTRODUCCIÓN DE MERCANCÍAS A TRAVÉS DE EMPRESAS DE MENSAJERÍA Y PAQUETERÍA POR RECINTOS FISCALIZADOS Y SU RETENCIÓN POR LA ADUANA 584
Nohemí Bello Gallardo, Universidad Autónoma de Querétaro 584
Gabriela Aguado Romero, Universidad Autónoma de Querétaro 584
Alina del Carmen Nettel Barrera, Universidad Autónoma de Querétaro 584
EL NUEVO ESQUEMA DE EMPRESAS CERTIFICADAS Y LOS DERECHOS HUMANOS DE LAS PERSONAS JURÍDICO COLECTIVAS 593
Gabriela Aguado Romero, Universidad Autónoma de Querétaro 593
Nohemí Bello Gallardo, Universidad Autónoma de Querétaro 593
José Fernando Vázquez Avedillo, Universidad Autónoma de Querétaro 593
SIMULADORES, DENTRO DE LA CARRERA DE CONTADURIA PÚBLICA: CASO EMPÍRICO DE LA UNIVERSIDAD ESTATAL DE MILAGRO 603
Jazmín Elsa Sánchez-Astudillo, Universidad Estatal de Milagro 603
David Richard Pincay-Sancán, Universidad Estatal de Milagro 603
Ericka Mailyn Suárez-Guartamber, Universidad Estatal de Milagro 603
Johanna Elizabeth Portero-León, Universidad Estatal de Milagro 603
Lady Diana Mera-Rodríguez, Universidad Estatal de Milagro 603
GUARDERIA PARA EL ADULTO MAYOR CON TECNOLOGIA 608
Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila 608
Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila 608
Jorge Luis Vázquez Lúndez, Universidad Autónoma de Coahuila 608
Gabriela Alejandra Moreno Rocamontes, Universidad Autónoma de Coahuila 608
RECURSOS ADMINISTRATIVOS PARA SOLUCIONAR CONFLICTOS A LOS CONTRIBUYENTES EN MEXICO 616
Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila 616

Irma Evangelina Oliva Garza, Universidad Autónoma de Nuevo Leon 616
Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila 616
Rosa Margarita Torres Hernández, Universidad Autónoma de Coahuila 616
ESTRATEGIAS DE ESCRITURA EMPLEADAS POR LOS ACADÉMICOS DE LA FACULTAD DE PEDAGOGÍA REGIÓN POZA RICA-TUXPAN 625
Regina Dajer Torres, Universidad Veracruzana 625
Adoración Barrales Villegas, Universidad Veracruzana 625
Lilia Esther Guerrero Rodríguez, Universidad Veracruzana 625
Mayté Pérez Vences, Universidad Veracruzana 625
Marilú Villalobos López, Universidad Veracruzana 625
PROPUESTA DE UN MODELO DE MANTENIMIENTO PRODUCTIVO TOTAL (TPM) PARA MEJORAR EL RENDIMIENTO EN EL AREA DE GRUAS GOTTWALD DE LA EMPRESA CICE 634
Luis Alfredo Méndez Armenta, Universidad Veracruzana 634
MODELO DE COMPETENCIAS DEL DIRECTIVO ESTRATÉGICO EN UN ENTORNO GLOBAL 639
Mario Rene Chan Magaña, Universidad Tecnológica Regional del Sur 639
Diego Canul Canul, Universidad Latino AC 639
PROYECTO DE INVERSIÓN EN ADQUISICIÓN DE UN ACTIVO DE UNA STARTUP DEL SECTOR ENERGÉTICO. CASO DE ESTUDIO 648
Mario Rene Chan Magaña, Universidad Tecnológica Regional del Sur 648
Patricia Elizabeth Canto Solís, Universidad Autónoma de Yucatán 648
PROPUESTA DE MARCO METODOLÓGICO PARA LA CONSTRUCCIÓN DE UN GOBIERNO ABIERTO 658
José Alonso Fernández López, Universidad Autónoma de Querétaro 658
León M. Cabello Cervantes, Universidad Autónoma de Querétaro 658
Rubén Antonio García Mendoza, Universidad Tecnológica de Corregidora 658
LOS FACTORES DE LA ROTACIÓN DE PERSONAL EN LAS MAQUILADORAS DE EXPORTACIÓN DE ENSENADA, B.C 670
Mónica Fernanda Aranibar Gutiérrez, Universidad Autónoma de Baja California 670
Victor Daniel Melendres Carlos, Universidad Autónoma de Baja California 670
María Concepción Ramírez Barón, Universidad Autónoma de Baja California 670
Blanca Rosa García Rivera, Universidad Autónoma de Baja California 670
COMPORTAMIENTO QUE PRESENTA LA GENERACION SILENCIOSA RESPECTO A LA MODA 679
Juana María Saucedo Soto, Universidad Autónoma de Coahuila 679
Alicia Hernández Bonilla, Universidad Autónoma de Coahuila 679
Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila 679
Alicia de la Peña de León, Universidad Autónoma de Coahuila 679
Rebeca Valeria Ávila Rocha, Alumna coautora 679
EL TRABAJO DE LAS MUJERES ¿UN FACTOR IMPORTANTE PARA DISMINUIR LA POBREZA? 687
Silvia Rodríguez Reyes, Universidad Autónoma de Coahuila 687
Fernando Agüeros Sánchez, Universidad Autónoma de Coahuila 687
Marleny Yajaira Reyes González, Universidad Autónoma de Coahuila 687

LA MEDIACIÓN DE LA LEALTAD ENTRE LA CALIDAD EN EL SERVICIO Y LA COMUNICACIÓN DE BOCA EN BOCA: UN ANÁLISIS EMPÍRICO EN LA INDUSTRIA RESTAURANTERA 695
Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila 695
Alicia de la Peña de León, Universidad Autónoma de Coahuila 695
Alicia Hernández Bonilla, Universidad Autónoma de Coahuila 695
Juana María Saucedo Soto, Universidad Autónoma de Coahuila 695
Patricia Gutiérrez de la Peña, Universidad Autónoma de Coahuila 695
PROYECTO DE INVERSIÓN PARA LA INSTALACIÓN DE UNA PLANTA RECICLADORA DE ENVASES PET EN EL MUNICIPIO DE TEKAX, YUCATÁN, MÉXICO 704
Víctor Samuel Jiménez López, Universidad Tecnológica Regional del Sur 704
Manuel Antonio Puerto Salgado, Universidad Tecnológica Regional del Sur 704
Mario Rene Chan Magaña, Universidad Tecnológica Regional del Sur 704
ESTRATEGIA DE NEGOCIOS SOSTENIBLES PARA ALUMNOS DE CONTADURÍA 713
Rufina Georgina Hernández-Contreras, BUAP 713
Rosa María Medina-Hernández, BUAP 713
José Francisco Tenorio-Martínez, BUAP 713
Edith Gabriela Espinosa-Crispín, BUAP 713
ASOCIACIONES PÚBLICO-PRIVADAS Y NANOTECNOLOGÍA EN LA TRANSFORMACIÓN INSTITUCIONAL: ELEMENTOS CLAVE PARA EL DESARROLLO INCLUSIVO Y SOSTENIBLE 718
Freddy Armando Rodríguez Quintero, Universidad Nacional de Colombia 718
Mauricio Escobar Ortega, Universidad Nacional de Colombia 718
MARKETING RELACIONAL EN EL SISTEMA TURÍSTICO DE MÉXICO: UNA PERCEPCIÓN DE LOS CONSUMIDORES POBLANOS 731
Alicia Lucrecia Yañez Moneda, Universidad Popular Autónoma del Estado de Puebla 731
Laura Mayela Ramírez Murillo, Universidad Popular Autónoma del Estado de Puebla 731
CAPACIDADES TECNOLÓGICAS DE LOS ESTUDIANTES DE LA LICENCIATURA EN CONTADURÍA 742
José Manuel Valencia-Moreno, Universidad Autónoma de Baja California 742
Clementina García Martínez, Universidad Autónoma de Baja California 742
PLAN DE MEJORA CONTINUA ORIENTADO A OBTENER EL ESTANDAR 1 EN EL PADRON EGEL-CENEVAL 753
Clementina García Martínez, Universidad Autónoma de Baja California 753
José Manuel Valencia-Moreno, Universidad Autónoma de Baja California 753
Oscar Ricardo Osorio Cayetano, Universidad Autónoma de Baja California 753
ESTRATEGIAS ADMINISTRATIVAS QUE INCREMENTAN LA COMPETITIVIDAD DE LAS AGENCIAS ADUANALES DEL PUERTO DE MANZANILLO, COLIMA, MEXICO 761
Aurelio Déniz Guizar, Universidad de Colima 761
Carlos Méndez González, Universidad de Colima 761
Ariel Gutiérrez Ortiz, Universidad de Colima 761
Martha Beatriz Santa Ana Escobar, Universidad de Colima 761
EL USO DE LAS ESTRATEGIAS DE APRENDIZAJE PARA PROMOVER EL AUTOAPRENDIZAJE 768
Fernando Agüeros Sánchez, Universidad Autónoma de Coahuila 768

Silvia Rodríguez Reyes, Universidad Autónoma de Coahuila 768
Leonardo Alonso Fabián Gaona Partida (alumno), Universidad Autónoma de Coahuila 768
LA ADMINSTRACIÓN ESTRATEGICA EN LAS MICROEMPRESAS DE ARTESANÍAS COMO VENTAJA COMPETITIVA 779
Olivia Denisse Mejía Victoria, Universidad Autónoma de Baja California 779
Laura Lilian Estrada Terán, Universidad Autónoma de Baja California 779
Rodolfo Novela Joya, Universidad Autónoma de Baja California 779
Mónica Fernanda Aranibar Gutiérrez, Universidad Autónoma de Baja California 779
ANÁLISIS DE LAS CAPACIDADES OPERATIVAS EN EMPRESAS MANUFACTURERAS 787
Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila 787
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila 787
Edna Isabel de la Garza Martínez, Universidad Autónoma de Coahuila 787
Víctor Arturo Barboza Álvarez, Universidad Autónoma de Coahuila 787
MODELO DE IMPLEMENTACIÓN DE COMPETENCIAS AL PROGRAMA EDUCATIVO DE LA LICENCIATURA DE CONTADURÍA PÚBLICA DE LA BUAP 796
Sandra Alicia Salgado Guzmán, Benemérita Universidad Autónoma de Puebla, México Guadalupe Inés Solís Salazar, Benemérita Universidad Autónoma de Puebla, México 796
Rosa María Solís Salazar, Benemérita Universidad Autónoma de Puebla, México 796
Delfino Amando Montiel Rodríguez, Benemérita Universidad Autónoma de Puebla, México 796
MODELO INTEGRAL DEL CONOCIMIENTO ORGANIZACIONAL 805
María Isabel Borda Arias, Universidad Libre - Bogotá 805
ELEMENTOS DEL CLIMA ORGANIZACIONAL Y SU INFLUENCIA EN EL RENDIMIENTO DE LAS MIPYMES TEXTILES DE BOGOTÁ 809
Robinson Pacheco García, Universidad Distrital Francisco José de Caldas 809
OTOMIES PRODUCTOS GOURMET: IMPLEMENTACIÓN DE UN PLAN DE MERCADOTECNIA CON LA UTILIZACIÓN DE LA METODOLOGÍA 819
María Elena Torres Cuevas, Universidad Autónoma del Estado de Hidalgo 819
CALIDAD DE VIDA DE LOS TRABAJADORES ASALARIADOS EN LA ZONA SUR-ORIENTE DE SALTILLO, COAHUILA, MÉXICO 825
Baltazar Rodríguez Villanueva, Universidad Autónoma de Coahuila 825
Yolanda Mejía de León, Universidad Autónoma de Coahuila 825
Rosalva Diamantina Vásquez Mireles, Universidad Autónoma de Coahuila 825
Román Ernesto Camacho García, Universidad Autónoma de Coahuila 825
ACERCAMIENTO A LOS USUARIOS DE SECOND LIFE DE HABLA HISPANA A TRAVÉS DE UN ESTUDIO PSICOGRÁFICO DE TIPO VALS 835
Lorena Mariano Gutiérrez, Universidad Popular Autónoma del Estado de Puebla 835
Héctor Hugo Pérez Villarreal, Universidad Popular Autónoma del Estado de Puebla 835
Judith Cavazos Arroyo, Universidad Popular Autónoma del Estado de Puebla 835
María del Rocío Guadalupe Morales Salgado, Universidad Popular Autónoma del Estado de Puebla 835
COMPARATIVO DEL ÍNDICE DE COMPETITIVIDAD EN RELACIÓN A LA GESTIÓN AMBIENTAL DE LAS EMPRESAS DEL SECTOR COMERCIAL DEL VALLE DE MEXICALI 844
Ana María Vázquez Espinoza, Universidad Autónoma de Baja California 844

Mariana Monserrat Valenzuela Montoya, Universidad Autónoma de Baja California 844
Gisela Montero Alpirez, Universidad Autónoma de Baja California 844
Conrado García González, Universidad Autónoma de Baja California 844
EL ESTABLECIMIENTO DE LA GESTIÓN ADMINISTRATIVA FAMILIAR POR PROCESOS INCIDE DIRECTAMENTE EN EL FORTALECIMIENTO DE LA EMPRESA TRANSPORTES URBANOS Y SUBURBANOS GUELATAO S.A. DE C.V. 856
Linda Patricia Carrasco Morgan, Universidad Autónoma "Benito Juárez" de Oaxaca 856
Sandra Beatriz Zavaleta Herrera, Universidad Autónoma "Benito Juárez" de Oaxaca 856
Ricardo Alarcón Alcántara, Universidad Autónoma "Benito Juárez" de Oaxaca 856
Romualdo Toledo Ambrosio, Universidad Autónoma "Benito Juárez" de Oaxaca 856
RESULTADOS DE LA PRUEBA PILOTO DE UN MODELO DE INTERVENCION PARA DISMINUIR EL ÍNDICE DE REPROBACIÓN EN EL INSTITUTO TECNOLÓGICO DE AGUASCALIENTES. 861
Martha Elena Valdez Gutiérrez, Instituto Tecnológico de Aguascalientes; 861
Lourdes Del Rocio Sánchez Delgado, Instituto Tecnológico de Aguascalientes; 861
Enrique Manuel Gutiérrez Gómez, Instituto Tecnológico de Aguascalientes; 861
ESTRATEGIA COMERCIAL PARA IMPULSAR LA COMPETITIVIDAD DE LOS ARTESANOS DE CANTERA EN ESCOLÁSTICAS, QUERÉTARO, MÉXICO 867
César Alcocer Ramírez, Universidad Autónoma de Querétaro 867
León M. Cabello Cervantes, Universidad Autónoma de Querétaro 867
Elia Socorro Díaz Nieto, Universidad Autónoma de Querétaro 867
CRÉDITO AGROPECUARIO: NECESIDADES Y LIMITACIONES 873
Manuel Guillermo López Pita, Corporación Universitaria Minuto de Dios 873
Gloria Acened Puentes Montañez, Universidad Pedagógica y Tecnológica de Colombia 873
ESTRATEGIAS DE PROMOCIÓN PARA LOS PRODUCTORES DE MIMBRES EN TAPIJULAPA DEL MUNICIPIO DE TACOTALPA, TABASCO 878
Mariana López Pérez, Universidad Juárez Autónoma de Tabasco 878
Herminia Banda Izeta, Universidad Juárez Autónoma de Tabasco 878
Leticia Rodríguez Ocaña, Universidad Juárez Autónoma de Tabasco 878
Rubén Pérez Salvador, Universidad Juárez Autónoma de Tabasco 878
Juan Carlos Mandujano Contreras, Universidad Juárez Autónoma de Tabasco 878
MEDICIÓN DE LA CALIDAD DE LOS SERVICIOS PROPORCIONADOS A SUS CLIENTES EN LOS RESTAURANTES PYMES DEL ESTADO DE PUEBLA 887
Silvestre Fernández Ruíz, Benemérita Universidad Autónoma de Puebla 887
Ana María Reyes Arellano, Benemérita Universidad Autónoma de Puebla 887
José Cruz Morales Carpinteyro, Benemérita Universidad Autónoma de Puebla 887
HALLAZGOS EN LA MEDICIÓN DEL NIVEL GENERAL DE SATISFACCIÓN DE LA CALIDAD DEL SERVICIO PROPORCIONADO A SUS CLIENTES POR LAS PYMES (HOTELES) EN EL ESTADO DE PUEBLA 894
José Cruz Morales Carpinteyro 894
Anita Ortigoza Hernández, Benemérita Universidad Autónoma de Puebla 894
Dulce María Martínez Ángeles, Benemérita Universidad Autónoma de Puebla 894

DESARROLLO PARA EL COMERCIO INTERNACIONAL DE LOS PRODUCTOS NO TRADICIONALES DE PEQUEÑOS PRODUCTORES SECTOR AGRO PERTENECIENTES AL DEPARTAMENTO DEL ATLÁNTICO 902
Milton José De la Hoz Toscano, Servicio Nacional de aprendizaje SENA 902
Marco Medina Molina, Servicio Nacional de aprendizaje SENA 902
ANÁLISIS DE LAS CAPACIDADES DEL FACTOR HUMANO EN LAS COMPETENCIAS TÉCNICAS DE HIDROCARBUROS NO CONVENCIONALES 906
Edith Margoth Meléndez López, Instituto Tecnológico Superior de Monclova 906
Sandra Lilia Jásso Ibarra, Instituto Tecnológico Superior de Monclova 906
Guillermo Riojas Rodríguez, Instituto Tecnológico Superior de Monclova 906
Romeo de León Rodríguez, Instituto Tecnológico Superior de Monclova 906
LA FALTA DE MARKETING EN EL TURISMO: EL CASO DEL SITIO ARQUEOLÓGICO DE CHIMALACATLÁN 910
Paula Ponce Lázaro, Universidad Autónoma del Estado de Morelos 910
Silvia Cartujano Escobar, Universidad Autónoma del Estado de Morelos 910
Selene Viridiana Pérez Ramírez, Universidad Autónoma del Estado de Morelos 910
Roque López Tarango, Universidad Autónoma del Estado de Morelos 910
Crisóforo Álvarez Violante, Universidad Autónoma del Estado de Morelos. 910
Alondra Adonahí Rico Ramírez, Universidad Autónoma del Estado de Morelos 910
MAXIMIZACIÓN DE VIDA DE ANAQUEL PARA CRECIMIENTO DE UNA PYME EN EL ESTADO DE TLAXCALA 919
Zaira Martínez Súñer, Instituto Tecnológico de Apizaco 919
Jorge Luis Castañeda Gutiérrez, Instituto Tecnológico de Apizaco 919
José Adrián Trevera Juárez, Instituto Tecnológico de Apizaco 919
Miguel Ángel Lozada Rodríguez, Instituto Tecnológico de Apizaco 919
IDENTIFICACIÓN Y MEDICIÓN DE RIESGO FINANCIERO EN PYMES 923
Manuel Guillermo López Pita, Corporación Universitaria Minuto de Dios 923
DIVERSIDAD DEL APRENDIZAJE 926
Mónica María Muñoz Cornejo, Universidad Autónoma De Querétaro 926
Eduardo Núñez Rojas,Universidad Autónoma De Querétaro 926
Elvira Silvia Pantoja Ruiz, Universidad Autónoma De Querétaro 926
UNA REFLEXIÓN SOBRE EL COMPORTAMIENTO FINANCIERO DE LAS GRANDES EMPRESAS DEL SECTOR CONSERVAS, PASABOCAS Y CONDIMENTOS EN COLOMBIA 936
Jorge Alberto Rivera Godoy, Universidad del Valle 936
APROXIMACION A LA PROBLEMÁTICA DEL MEZCAL MICHOACANO 944
Virginia Hernández Silva, Universidad Michoacana de San Nicolás de Hidalgo 944
Yenisey Castro García, Universidad Michoacana de San Nicolás de Hidalgo 944
CASO DE ESTUDIO: EL POSICIONAMIENTO DEL CAFÉ A TRAVÉS DE SU SIGNIFICADO NO SOLO COMO UNA BEBIDA, COMPARATIVO DE 3 PAÍSES LATINOAMERICANOS 950
Eckaterine Zdanova Fletez Guillén, Universidad Autónoma de Baja California, México 950
Omar Leonardo Valladares Icedo, Universidad Autónoma de Baja California, México 950

Margarita Ramírez Torres, Universidad Autónoma de Baja California, México 950
DIAGNÓSTICO DE LOS RESULTADOS HISTÓRICOS DEL EGEL-CENEVAL 2013-2016 DE LA LICENCIATURA EN GASTRONOMÍA DE LA UABC-MÉXICO 956
Saúl Méndez Hernández, Universidad Autónoma de Baja California 956
Norma Angélica Baylón Cisneros, Universidad Autónoma de Baja California 956
Jesús Salvador Ruiz Carvajal, Universidad Autónoma de Baja California 956
Erik Ocón Cedillo, Universidad Autónoma de Baja California 956
Alma Temis Reyes Pantoja, Universidad Autónoma de Baja California 956
LA SUCESIÓN DE UNA EMPRESA FAMILIAR DE AUTOTRANSPORTE: COMERCIAL EN FLETES MÉXICO S.A DE C.V. EN VILLAHERMOSA, TABASCO 962
Sara Morales de la Cruz, Universidad Juárez Autónoma de Tabasco 962
Raquel López García, Universidad Juárez Autónoma de Tabasco 962
Herminia Banda Izeta, Universidad Juárez Autónoma de Tabasco 962
Jorge Humberto Rico Meza, Universidad Juárez Autónoma de Tabasco 962
David Gustavo Pérez Ballinas, Universidad Juárez Autónoma de Tabasco 962
IMPACTO DEL ACOMPAÑAMIENTO FINANCIERO Y TRIBUTARIO EN EL MEJORAMIENTO DE LAS VENTAJAS COMPETITIVAS DE LAS MICROEMPRESAS 971
Nubia Varón Triana, Universidad Cooperativa de Colombia 971
Mario Heimer Flórez Guzmán, Universidad Cooperativa de Colombia 971
CAPACITACIÓN Y ASESORÍA PARA LA PERDURABILIDAD DE MICROEMPRESAS EN FUSAGASUGÁ, COLOMBIA 981
Elizabeth Ann Escobar Cazal, Universidad de Cundinamarca 981
Gonzalo Escobar Reyes, Universidad de Cundinamarca 981
LOS DERECHOS DE LOS TRABAJADORES EN EL SISTEMA POLÍTICO DE MÉXICO 989
José Arturo Fuentes Rojas, Benemérita Universidad Autónoma de Puebla 989
Luis Alejandro Louvier Hernández, Benemérita Universidad Autónoma de Puebla 989
Jacinto García Flores, Benemérita Universidad Autónoma de Puebla 989
LA INTENCION EMPRENDEDORA EN ESTUDIANTES UNIVERSITARIOS Y EL PROCESO ENSEÑANZA APRENDIZAJE 997
Leonardo Ramos López, Universidad Autónoma de Baja California 997
Virginia Guadalupe López Torres, Universidad Autónoma de Baja California 997
Ramón Galván Sánchez, Universidad Autónoma de Baja California 997
LA LIBRE DETERMINACIÓN DE LOS PUEBLOS INDIGENAS EN LA SUSTENTABILIDAD Y LA ADECUACIÓN AL ECOTURISMO EN MÉXICO 1007
Rosa María Velázquez-Sánchez, Universidad Autónoma “Benito Juárez” de Oaxaca 1007
Honorio Antonio García, Universidad Autónoma “Benito Juárez” de Oaxaca 1007
Jesús Gómez-Velázquez, Universidad Autónoma “Benito Juárez” de Oaxaca 1007
Mayra Victoria Hernández Luis, Universidad Autónoma “Benito Juárez” de Oaxaca 1007
LA IMPORTANCIA DE IMPLEMENTAR EL DESARROLLO REGIONAL PARA LOS PEQUEÑOS PRODUCTORES: EL MAGUEY 1020
Ruth Flores Jiménez, Universidad Autónoma del estado de Hidalgo 1020

Ivette Flores Jiménez, Universidad Autónoma del estado de Hidalgo 1020
Raul Rodríguez Moreno, Universidad Autónoma del estado de Hidalgo 1020
Miguel Ángel Vázquez Alamilla, Universidad Autónoma del Estado de Hidalgo 1020
Noemi Vega Lugo, Universidad Autónoma del Estado de Hidalgo 1020
María Guadalupe Castillo Tapia, Universidad Autónoma Metropolitana 1020
EL DESARROLLO SUSTENTABLE EUROPEO EN LAS ESCALAS DEL TURISMO DE CRUCEROS 1026
Ignacio Ruiz Guerra, Universidad Complutense de Madrid 1026
Frank Babinger, Universidad Complutense de Madrid 1026
Araceli Maseda Moreno, Universidad Complutense de Madrid 1026
LA PROTECCIÓN DEL CRUCERISTA COMO CONSUMIDOR DE PRODUCTOS TURÍSTICOS EN LA NORMATIVA EUROPEA 1030
José Eugenio Castañeda Muñoz, Universidad Complutense de Madrid 1030
Ignacio Ruiz Guerra, Universidad Complutense de Madrid 1030
RELACIÓN DE LA PRODUCTIVIDAD, LA ÉTICA, LA TOMA DE DECISIONES Y LA FELICIDAD 1039
Víctor M. Mercader Pomarón, CETYS Universidad 1039
EL ESTILO DE LIDERAZGO Y LA INTERNACIONALIZACIÓN: CASO MEXICANO 1051
Erika Lourdes González Rosas, Universidad de Guanajuato 1051
María Guadalupe Arredondo-Hidalgo, Universidad de Guanajuato 1051
ANÁLISIS DE ACTIVOS FIJOS PARA LA IMPLEMENTACIÓN DE UN SISTEMA DE CONTROL. CASO: EMPRESA MANUFACTURERA DE PIEDRAS NEGRAS, COAHUILA, MÉXICO 1061
Lilia Alanís Gómez, Universidad Autónoma de Coahuila 1061
Clara Patricia Buentello Martínez, Universidad Autónoma de Coahuila 1061
Nemecio Lorenzo Valenzuela Salazar, Universidad Autónoma de Coahuila 1061
INVESTIGACIÓN, DESARROLLO E INNOVACIÓN: MODELO CANVAS DEL CONTADOR PÚBLICO 1068
Diego Fernando Hernández, Uniremington, Corporación Universitaria Remington 1068
Feibert Alirio Guzmán Pérez, Uniremington, Corporación Universitaria Remington 1068
Catalina Revolledo Mosquera, Uniremington, Corporación Universitaria Remington 1068
José Obdulio Curvelo Hassán, Universidad Cooperativa De Colombia 1068
MOTIVACIÓN LABORAL EN ALUMNOS DE EDUCACIÓN SUPERIOR 1074
Clara Patricia Buentello Martínez, Universidad Autónoma de Coahuila 1074
Nemecio Lorenzo Valenzuela Salazar, Universidad Autónoma de Coahuila 1074
Lilia Alanís Gómez, Universidad Autónoma de Coahuila 1074
EL SHOPPER MARKETING Y EL USO DE LAS TIC 1083
Feibert Alirio Guzmán Pérez, Uniremington, Corporación Universitaria Remington 1083
Luis Alfonso Pérez Romero, Uniremington, Corporación Universitaria Remington 1083
Lucia Cristina Lizcano Flórez, Universidad Cuauhtémoc 1083
Max Kenneth Flórez Guzmán, Deloitte And Touch 1083
PORTAFOLIO EFICIENTE DE INVERSION PARA EL MERCADO INTEGRADO LATINOAMERICANO 1093
Jeniffer Andrea López Novoa, Corporación Universitaria Minuto de Dios 1093
Julio César Chamorro, Corporación Universitaria Minuto de Dios S.P 1093

LA RESTRICCIÓN DEL CRÉDITO Y LAS ALTERNATIVAS DE FINANCIACIÓN PARA COMERCIANTES INFORMALES 1100
Erika Paola Suárez Marroquín, Corporación Universitaria Minuto De Dios S.P 1100
Julio César Chamorro, Corporación Universitaria Minuto De Dios S.P 1100
MODELO DE FINANCIACIÓN ALTERNATIVO SOLIDARIO 1107
Julio César Chamorro, Corporación Universitaria Minuto de Dios 1107
Manuel López, Corporación Universitaria Minuto de Dios 1107
Jaime E. Rojas Mora, Corporación Universitaria Minuto de Dios 1107
SOACHA: UN RETO DE GOBERNANZA 1112
María Fernanda Hernández Ballesteros, Corporación Universitaria Minuto de Dios Uniminuto 1112
FACTORES DETERMINANTES DE LA PARTICIPACIÓN DE LAS ORGANIZACIONES DEL SECTOR SOLIDARIO EN LA PLANIFICACIÓN DE LOS ENTES TERRITORIALES URBANOS Y RURALES 1121
Jesús Farfán Casagua, Corporación Universitaria Minuto de Dios 1121
Julio César Chamorro, Corporación Universitaria Minuto de Dios S.P 1121
SISTEMA DE COSTOS PARA RESTAURANES INFORMALES EN BOGOTA 1126
Julio César Chamorro, Corporación Universitaria Minuto de Dios 1126
Mireidy Katherine Díaz Olave, Corporación Universitaria Minuto de Dios 1126
HERRAMIENTA DE APRENDIZAJE Y COMUNICACIÓN ENTRE LA COMUNIDAD Y LA ACADEMIA 1130
Viviana Patricia Correa Villalba, Corporación Universitaria Minuto de Dios 1130
Julio César Chamorro, Corporación Universitaria Minuto de Dios 1130
EL COMPORTAMIENTO ORGANIZACIONAL COMO FACTOR DE COMPETITIVIDAD EN LAS EMPRESA FAMILIARES DEL SECTOR COMERCIO EN TIJUANA, B.C., MÉXICO 1133
María Virginia Flores-Ortiz, Universidad Autónoma de Baja California 1133
Alfonso Vega-López, Universidad Autónoma de Baja California 1133
Edgar Armando Chávez-Moreno, Universidad Autónoma de Baja California 1133
FINANCIAMIENTO DEL EMPRENDIMIENTO EN AMERICA LATINA Y EL CARIBE: FUENTES MÁS UTILIZADAS Y NUEVAS ALTERNATIVAS 1142
Karen Hormecheas Tapia, Universidad Nacional de Colombia Sede Medellín 1142
Kendy Hormecheas Tapia, Universidad de Cartagena 1142
EL CAMBIO CLIMATICO VARIABLE COMO FACTOR EN EMPRESAS DE LA REGIÓN CENTRO DEL ESTADO DE COAHUILA 1149
Juan Hermilo Zúñiga Cortez, Universidad Autónoma de Coahuila 1149
Jesús Emilio González Guajardo, Universidad Autónoma de Coahuila 1149
Leonor Gutiérrez González, Universidad Autónoma de Coahuila 1149
Jesús Arnulfo Aguillón Robles, Universidad Autónoma de Coahuila 1149
Valeria Anahí Jiménez González, Universidad Autónoma de Coahuila 1149
DISEÑO DE UN SISTEMA DE CONSULTORÍA EMPRESARIAL PARA LA UNVIERSIDAD SANTIAGO DE CALI 1163
Ivonne Góngora Lemos, Universidad Santiago de Cali 1163
SISTEMA DE ADMINISTRACION DE RIESGOS PARA PYMES 1172
Oscar Mauricio Corredor Martínez, Corporación Universitaria Minuto De Dios 1172

IMPACTO DE LAS VARIABLES MACROECONÓMICAS EN LAS EMPRESAS DE MANZANILLO 1180
Carlos Méndez González, Universidad de Colima 1180
Elizabeth Fernández Estrada, Universidad de Colima 1180
Carolina del Carmen Macías Ramos, Universidad de Colima 1180
José Emmanuel López Luna, Universidad de Colima 1180

ENGLISH PROCEEDINGS

THE INFLUENCE OF QUALITY MANAGEMENT SYSTEM (QMS) ACCREDITATION ON THE PERFORMANCE OF SMALL TRAINING PROVIDERS IN KWAZULU-NATAL

Robert Walter Dumisani Zondo, Durban University of Technology (DUT)

ABSTRACT

This paper examines the influence of Quality Management System (QMS) accreditation on the performance of small training providers in KwaZulu-Natal (KZN). The Education and Training Quality Authorities (ETQAs) in South Africa (SA) are responsible for accrediting training providers. Their mandate is to create and sustain a quality culture thus ensuring the relevance, comprehensiveness and clarity of qualifications and standards. There are 21 sector-based ETQAs in SA. They are, in turn, accredited by the South African Qualification Authority (SAQA) for the purpose of monitoring and auditing training achievements in terms of the National standards and qualifications. For this study, the ETQAs belonging to 12 different Sector Education and Training Authorities (SETAs) provided the sample frames of accredited training providers in KwaZulu-Natal. The SETAs are responsible for administering education and training within their industrial sectors. Of the 89 small training providers, 81 participated in the study. Respondents were selected on the basis of their size as well as access to fax facilities and electronic mails. Descriptive statistics was used to analyse the two objectives. That is, the QMS implementation to business performance as well as the influence of QMS accreditation on business performance. The results indicate that QMS accreditation helps guide the process flow. However, QMS accreditation neither improves productivity nor reduces quality problems. Before third-party auditing, small training providers only pay attention to only those QMS aspects required by SETA auditors. This paper draws attention to the need for a rigorous QMS accreditation process by ETQAs of small training providers in SA. The original value of this paper is in its approach in uncovering strengths and weaknesses of QMS on business performances of the accredited small training providers in KZN.

KEYWORDS: - Business Performance; ETQA; ISO 9001; Kwazulu-Natal; Lifelong Learning; QMS Accreditation; SETA, Small Training Providers

JEL: M151T

INTRODUCTION

Quality Management System (QMS) in education and training is designed in accordance with industry quality models of ISO 9001 (EDUTEL, 2011) and the techniques ensure quality in skills development. A number of studies have been carried out that relate to the influence of quality management practices over organisational performance. The majority of these studies, although focusing on the manufacturing sector, conclude that there is a positive relationship between the implementation of quality management practices and organisational performance improvement (Quazi and Jacobs, 2004). Results obtained by Gupta (2006) show that certified companies do differ positively from non-certified ones on technological management, quality management control, causes of poor quality and quality control techniques used. Romano (2000) reports that non-quality costs diminished significantly after certification with QMS. Ozgur, Meek and Toker (2002) point out that the level of usage for the majority of quality tools is higher in quality certified companies. However, quality certification in the services sector makes a strong difference in the ways quality is perceived and measured (Dick, Gallimore and Brown, 2002). Although the majority of studies carried out state that there is a positive relationship between ISO 9001 certification and performance, there

is also a group of authors that did not find enough evidence to support such a relationship (Conca, Llopis and Tarı´, 2004). Results obtained by Terziovski, Samson and Dow (1997) showed that the presence or absence of ISO 9001 certification is a poor predictor of organisational performance and quality. Quazi, Hong and Meng (2002) concluded that there was no statistically significant relationship between ISO 9001 certification status, quality management practices, and quality results. Whilst the majority of the above results focused on the influence of quality management practices in the manufacturing companies, little research examined the impact of QMS accreditation on business performance of small training providers in South Africa (SA). Hence, this study evaluates the performance of small training providers in KwaZulu-Natal (KZN) that were accredited as a consequence of QMS approval by the Education and Training Quality Authorities (ETQAs).

PROBLEM STATEMENT: lack of exploiting QMS' real purpose by small training providers in SA The problem is that, when training providers set up a QMS, they do so for the sole reason of showing the quality of their training services through an accredited certification. Instead, it should be able to improve their business performance (Manyaga, 2008). Consequently, the system is not exploited or used for its real purposes, such as learner satisfaction leading to increased profit and improved process efficiency as well as long-term growth. Leornado and Sedevich-Fons (2011) explain that one of the reasons is the absence of quantitative measurement methods used by many companies. The lack in use of this type of measurement technique makes owners of training businesses unable to recognise QMS benefits in a tangible way. Thus, they either prefer not to use the system or, if they do use it, they just want to reach the stage of obtaining accreditation, without the conviction that it could be a really profitable venture for the organisation beyond accreditation. Hence, this study examines the influence of QMS accreditation on the performance of small training providers in KZN. It assesses whether QMS implementation improves business performance; and examines the influence of QMS accreditation on business performance.

THEORETICAL FRAMEWORK OF THE STUDY

This section presents a brief overview of QMS accreditation. It also discusses the motivation for QMS on business performance as well as the QMS culture in lifelong learning.

QMS Accreditation: Brief Overview

Accreditation is defined as the approval or certification granted by the relevant authority, representing the interest of both public and students, to an institution on account of it having programmes and quality assurance systems that ensure the provision of a set of qualifications and educational standards for a particular period of time (Manyaga, 2008). According to Knouse, Carson, and Heady (2009), the traditional method of accreditation was to count the number of successes in each accreditation area to show excellence. The current approach, for many accreditation bodies, is to show a continuous improvement process. The independent external accreditation and certification body provides service providers and customers alike with assurance that the quality and standard of what is offered complies with established professional standards (Walker, 2009). The services offered and the means of service provision, the systems and processes that enable and support this, would have been assessed with reference to acceptable standards deemed to present what is regarded as the industry or professional norm (Manyaga, 2008). Hence, any one individual assessment may exist on a continuum ranging from unsatisfactory to exemplary. This assessment thereby serves to distinguish the quality of what is provided as well as to ensure that the acceptable minimum professional standards are satisfactorily met. For the customer, accreditation and certification holds the potential to reducing information asymmetry and risk, providing reassurance about the standard of what to expect and, thereby, serving to foster trust (Mishra, 2006). A wide range of accreditation bodies are responsible for establishing professional standards and accreditation criteria (Walker, 2009). Examples include legal and regulatory bodies, professional or industry associations, and independent bodies including the International Organisation for Standardisation (ISO).

Motivation for QMS on Business Performance

Quality should pervade all activities regardless of its relative importance in the organisation. This is due to the realisation that quality is not just a process that needs to be managed by one or a few departments, but it should rather be a general philosophy in which all the employees of the organisation should equally believe in and be committed to (Grant, Sahni and Krishnan, 1994). As a result, Mak (2011) in Russell and Miles (1998) defines quality as 'fitness for use, performance and dependability of a product to satisfy human needs'. The term 'quality' is often confused with the terms that relate to 'levels of service' and 'standards'. People usually equate 'quality' with more services or deluxe service. Quality means conformance to a pre-determined standard based on price and value for intended markets (Mak, 2011) in Seaton and Bennett (1999). For service-driven industries, service quality is regarded as a key factor affecting the performance of companies. It is defined as the service that should correspond to the customers' expectations and should satisfy their needs and requirements (Edvardsson, 2006:144). It has repeatedly been shown to create competitive advantage, rewarding quality providers with the repeat patronage of loyal customers and improved word-of-mouth advertising from satisfied consumers (Rose, 1997). According to Ehlers (2009), service quality is a significant factor in distinguishing service products as well as creating a competitive advantage. Hence, QMS is the sum of the activities and information an organisation uses to enable it to better and more consistently deliver products and service that meet and exceed the needs and expectations of its customers and beneficiaries. Key considerations in QMS are securing continual improvement in quality, today and in the future (Walker, 2009). It is about maximising the ability of the organisation to consistently deliver high quality products and services into the future, in changing circumstances. Having discussed the motivation for QMS on business performance, the following section explains how QMS creates a culture in the field of lifelong learning.

QMS Culture in Lifelong Learning

QMS is about creating a quality culture across an organisation (Ehlers, 2009). Thus, the achievement, maintenance and enhancement of quality depend on establishing an organisational culture that puts quality first. SA has entered into an era of quality management in its educational system (EDUTEL, 2011). It is moving away from a mechanistic to a holistic and cultural view of quality in education. It is based on the keystones of quality of commitment, communication and capability. Commitment is a pledge to follow a policy or to get something done. Whilst exercising commitment to quality of service, the participants seek awareness about quality attributes that needs to be communicated. These include the organisation's policy and the quality systems, the quality standards and targets as well as how to achieve these standards. Much attention has been paid to mastering instruments of quality control or accreditation in education. Wolff (2004) insists that the focus is more on mastering change, allowing ownership for individual development, promoting champions in organisations and enabling professionals in an education context. Ehlers (2009) in Sursock (2004:1) views the concepts of quality control, quality assurance and management as technocratic top-down approaches that frequently fail in education. For a long time, quality development has followed a modularistic approach by singling out organisational processes, describing and quality-assuring them. Educational quality can no longer be normatively pre-defined by experts but has to emerge in open negotiation and through stakeholder participation (Ehlers, 2009). From an organisational culture perspective, it is important to approach quality holistically and combine cultural elements, structural dimensions and competencies into one holistic framework, enabling stakeholders to develop visions, shared values and beliefs.

This paper shows that the keystones of quality (that is, commitment, communication, capability and the combination of top-down and bottom-up interaction) is of key importance to a successful development of a quality culture. The objective to be addressed in this paper is whether QMS improves business performance in accredited small training providers in KZN. It has been suggested that quality development in education has to focus on incorporating new values, skills and attitudes into professional educators'

behaviour in order to have an impact on the teaching and learning (Ehlers, 2009). Furthermore, Ehlers (2009) points out that educational quality is the result of a co-production process in an actual learning situation whilst quality culture focuses on organisations' cultural patterns like rituals, beliefs, values and everyday procedures when following processes, rules and regulations. Other than organisational culture and quality development in education, the first key QMS indicator (that is, strategic integration) is a vital function for improved business performance (Walker, 2009). In communicating business objectives, management needs to show their commitment to the total philosophy of quality by building it into their vision and mission. Henys (2001) presents quality indicators from SAQA that are used for assessing applications from training providers for accreditation. Indicators should ensure that the aims are clear; processes are identified; procedures for quality management policies as well as the sustainability of quality management strategies are in place.

They should ensure that the business has the ability to develop, deliver and evaluate learning programmes; and have the necessary financial, administrative and physical resources to deliver their programmes. In addition, they should ensure that the modes of organisation and practice are appropriate; have clear centred policies and ways of dealing with learning programmes; and are able to conduct off-site or work site activities. Businesses should have clear policies for the management of assessment; as well as programme development in terms of content, people, procedures, practices and resources. It should be noted that the level of priority given to continuous quality improvement and innovation is the key ingredient of quality. Company-wide creativity is nurtured in companies exercising a high degree of quality integration. Thus, this study assesses the influence of QMS accreditation on performance in small training providers in KZN.

METHODOLOGY

The method of research will be discussed under the following headings, namely: the target population, sample, measurement instrument, and the data collection.

Target Population

The population on which this study is based comprised 89 small training providers accredited by SETAs. These providers operate in KZN province. Whilst the focus of the study is on the small training providers, the following Table 1 illustrates the schedule of size standards in SA.

Table 1: Schedule of Size Standards of Small Businesses in SA

Type of Business	Number of Full Time Employees	Turnover (Maximum Rand Values)	Balance Sheet
Small	1-49	R13 million	Max R5 million

Source: Olawale and Garwe (2010a).

Small training providers who were previously accredited but had had their accreditation withdrawn were excluded from the study. Exclusions also include medium and large training providers in KZN. Medium sized businesses are entities that have full time employees ranging between 51 to 200 whilst large businesses have more than 200 full time employees (Olawale and Garwe, 2010a). Some small training providers were accredited by more than one SETA. Providers that had more than 50 per cent courses under a particular SETA were counted once thus avoiding double-counting.

Brief Background of Businesses that Participated in the Study

Only businesses registered under the three forms of incorporation (that is, close corporation, private company and non-governmental organisation) participated in the study. The ratio of business participation

as per their registration was 6:3:1 with respect to close corporation at 60 per cent, private company at 30 per cent and Non-Governmental Organisations (NGO) at 10 per cent.

Sample

The ETQAs belonging to 12 different SETAs (that is, the Manufacturing, Engineering and Related Services; Energy; Construction; Services; Wholesale and Retail; Education, Training and Development; Health and Welfare; Bank; Transport; Agriculture; Media, Information and Communication as well as Security) provided the sample frames of accredited training providers across SA. The respondents were selected based on their size of business, operating within KZN province and access to both fax facilities and electronic mails. The study only focused on small training providers whose number of full-time employees ranged between zero and 50 as in Antonites, de Beer, Cant and Jacobs (2008:4-5). As a result, 81 training providers participated in the study and had employees ranging from 2 to 23 and averaged at 9.43 employees of the total participants. Recruitment of small training providers were undertaken with the aim of ensuring a representative spread of such providers from the different sectors of the South African economy. The number of training providers (in percentages) that participated in the study as per their SETA accreditation include the Manufacturing, Engineering and related Services at 3 per cent; Energy at 7 per cent; Construction at 3 per cent; Services SETA 7 per cent; Wholesale and Retail at 7 per cent; Education, Training and Development at 7 per cent; Health and Welfare at 7 per cent; Bank at 3 per cent; Transport at 13 per cent; Agriculture at 10 per cent; Media, Information and Communication at 27 per cent; and Security at 7 per cent.

Data Collection Method

Data had to be collected from 89 owners of small training providers whose businesses were still in existence. This was achieved by mailing the questionnaires through electronic mail. Similarly, the completed questionnaires were sent back to the researcher via electronic mail or fax facility. Eighty-one questionnaires were returned representing a 91 per cent response rate, considered high compared with the norm for surveys responses (Baruch and Holtom, 2008). The main reason for this high response rate was due to the invitation letter sent to the small training providers and consistently following up the questionnaires through telephone calls.

Measurement and Analysis

In line with research framework, the study measured eight variables using the questionnaire. On the variable as to whether QMS implementation improves business performance, the study employed a Likert scale, ranging from 1 (strongly agree) to 5 (strongly disagree). Regarding the influence of QMS accreditation on business performance, respondents had to affirm or not affirm with the statement using yes, no or unsure.

QMS implementation on improving Business Performance: Four items listed in this variable (Henys, 2001) are QMS: as a standard that helps guide process flow, as a standard that ensures the organisation follows specific well-documented procedures, introduces better ways of operating business, and whether the company only focuses on things required by SETA auditors (that is, in the period before the third-party auditing). The reliability analysis Cronbach's alpha 0.694 was achieved. This value is close to 0.7 and indicates an internal consistency and reliability of the variables on this objective.
The influence of QMS accreditation on Business Performance: The variables in this objective were measured by nine items and based on the benefits of implementing QMS (Mak, 2011:119; Henys, 2001; Feigenbaum, 1999). For instance, whether or not QMS accreditation improves: productivity, operational efficiency, work procedures, documentation, management practices, management control, services to learners as well as communication between learners, staff and management. In addition, it measured

whether QMS reduces quality problems. The reliability analysis Cronbach's alpha 0.764 was achieved. This value is close to 0.7 and indicates an internal consistency and reliability of the variables on this objective. The Statistical Package for the Social Sciences (SPSS) version 23.0 was used to do the data analysis. Descriptive statistics were used to analyse the two objectives of the study.

Study Findings

QMS Implementation on Business Performance

The following Table 3 presents percentage responses regarding the role of QMS on business performance.

Table 3: QMS Implementation on Business Performance

QMS IMPLEMENTATION ON BUSINESS PERFORMANCE	PERCENTAGE RESPONSE ACCEPTING THIS QMS ROLE
QMS helps guide process flow in the business	80.0
QMS helps ensure the organisation follows specific well-documented procedures	83.3
QMS introduces better ways of operating the business	58.3
In the period before the third-party auditing, the small training providers only pay attention to those quality aspects that are required by SETA auditors	73.4

The owners of small training providers strongly agreed that QMS implementation improves business performance. Critical factors as presented in Table 3 include issues relating to: QMS helps guide process flow in the business and ensures the organisation follow specific well-documented procedures. However, in the period before the third-party auditing, the small training providers only pay attention to those quality aspects that are required by SETA auditors. These factors have bigger percentage ranges from 73.4 to 83.3 per cent. Business owners also indicated that QMS interferes with better ways of operating the business. During the course of the study, business owners also indicated negative aspects to QMS implementation. These include QMS as a paper-driven process that creates high volumes of paperwork, QMS relies on SETA auditors' interpretation of quality, and that QMS interferes in creativity in the business.

Influence of QMS Accreditation on Business Performance

The following Table 4 presents percentage responses regarding the influence of QMS accreditation on business performance.

Table 4: Influence of QMS Accreditation on Business Performance

BUSINESS PERFORMANCE VARIABLES	PERCENTAGE RESPONSE ACCEPTING BUSINESS PERFORMANCE THAT ARE INFLUENCED BY QMS ACCREDITATION
Improves productivity	50.0
Improves operational efficiency	44.8
Improves work procedures	70.0
Improves documentation	55.4
Improves communication between learners, staff and management	53.8
Reduce quality problems	55.3
improves management practice	75.0
Improves management control	68.9
Improves services to learners	73.8

Small training providers affirmed the positive influence of QMS accreditation on business performance. Critical factors as presented in Table 4 include, improved work procedures, management practices, management control as well as services to learners. These factors have bigger percentage ranges from 68.9 to 75.0 per cent. Other less positive influence-factors (that is, those above 50.0 but below 68.9 per cent)

include improved documentation, reduced quality problems as well as improved communication between learners, staff and management.

Implication of Results

During the course of the study, many issues relating to the implications of QMS accreditation were presented. The small training providers indicated that QMS implementation helps guide the process flow in the business and introduces better ways of operating the business. In addition, QMS accreditation does influence business performance. Apart from the achievement of these objectives, the following conclusions can be drawn:

> *Small training providers should not only pay attention to QMS aspects that are required by SETA auditors. Otherwise, they will not benefit from QMS for productivity improvement. The ETQAs should train small training providers on an ongoing basis so that they realise the benefit of QMS accreditation in positively influencing business performance. Small training providers should enhance business performance resulting from QMS implementation through creativity and critical thinking.*

Limitations of the Study

The usefulness of the findings is constrained by the small sample size. Small training providers who were previously accredited but had had their accreditation withdrawn were excluded from the study. However, the respondents were geographically dispersed within KZN and represented a wide range of cross-section of industrial sectors.

CONCLUSION

The study established that, in the period before the third-party auditing, small training providers only pay attention to those quality aspects that are required by SETA auditors. However, the majority of training providers indicated that QMS helps guide process flow in the business. It also ensures the business follows specific well-documented procedures. In addition, small training providers affirmed the positive influence of QMS accreditation on their business performances. It improves work procedures, the management practices, management control and the services to learners. However, the documentations, quality problems as well as the communication between learners, staff and management have less positive influence on QMS accreditation.

REFERENCES

Antonites, A., de Beer, A., Cant, M. and Jacobs, H. (2008). *Entrepreneurship and how to establish your own business,* Juta: Cape Town.

Baruch, Y. and Holtom, B.C. (2008). "Survey response rate levels and trends in organisational research", *Human Relations*, 61(8):1139-1160.

Conca, F., Llopis, F. and Tarı´, J. (2004). "Development of a measure to assess quality management in certified firms", *European Journal of Operational Research*, 3 (156): 683-97.

Dean, J.W. and Bowen, D.E. (1994). "Management theory and total quality: improving research and practice through theory development", *Academy of Management Review,* 19 (3): 392-418.

Deming, W.E. (1986). *Out of the Crisis*. MIT Center for Advanced Engineering Study, Cambridge Mass.

Dick, G., Gallimore, K. and Brown, J.C. (2002). "Does ISO 9000 accreditation make a profound difference to the way service quality is perceived and measured?" *Managing Service Quality,* 12 (1): 30-42.

EDUTEL. (2011). *Skills Development Facilitator Manual,* EDUTEL Publishing: Johannesburg.
Edvardsson, B. (2006). "Service quality improvement", *Managing Service Quality*, 8(2): 142-149.

Ehlers, U. D. (2009). "Understanding quality culture", Emerald *Group Publishing*, 17(4): 343-363.

Feigenbaum, A.V. (1999). "The new quality for the twenty-first century", *The TQM Magazine*, 11(6): 376-83.

Gupta, A. (2006). "Quality management practices of ISO vs non-ISO companies: a case of Indian industry", *Industrial Management and Data Systems*, 100 (9): 451-455.

Grant, R.M., Sahni, R and Krishnan, R. 1994. TQM's challenge to management theory and practice. *Sloan Management Review*, 35 (2): 25-35.

Henys, R. (2001). *QMS for Education and Training Providers*. South African Qualification Authority, Brooklyn: Pretoria.

Knouse, S.P., Carson, P.P., and Heady, R.B. (2009). "Improve constantly and forever: the influence of W. Edwards Deming into the twenty-first century", *The TQM Journal*, 21(5):449-461.

Leonardo A. and Sedevich-Fons. (2011). "Measuring economic effects of quality management systems", *The TQM Journal*, 23 (4): 458 – 474.

Mak, B.L.M. (2011). "ISO certificate in the tour operator sector", *International Journal of Contemporary Hospitality Management,* 23 (1):115 - 130.

Manyaga, T. (2008). "Standards to assure quality in tertiary education: the case of Tanzania", *Quality Assurance in Education*, 16(2): 164-180.

Mishra, D.P. (2006). "The role of certification in service relationships: theory and empirical evidence", *Journal of Retailing and Consumer Services*, 13(1): 81-96.

Olawale, F. & Garwe, D. (2010a). "Obstacles to the growth of new SMEs in South Africa: A principal component analysis approach", *African journal of Business management,* 4(1): 729-743.

Ozgur, C., Meek, G. and Toker, A. (2002). "The impact of ISO certification on the levels of awareness and usage of quality tools and concepts: a survey of Turkish manufacturing Companies", *Quality Management Journal*, 9 (2): 57-69.

Powell, T.C. (2005). "Total quality management as competitive advantage: a review and empirical study", *Strategic Management Journal,* 16(1): 15-37.

Quazi, H., Hong, C. and Meng, C. (2002). "Impact of ISO 9000 certification on quality management practices: a comparative study", *Total Quality Management*, 13 (1): 53-67. Reis, E. (1997), Estatı´stica Multivariada Aplicada, Edic¸o˜es Sı´labo, Lisbon.

Quazi, H. and Jacobs, R. (2004). "Impact of ISO 9000 certification on training and development Activities", *International Journal of Quality & Reliability Management*, 21 (5): 497-517.

Romano, P. (2000). "ISO 9000: what is its impact on performance?" *Quality Management Journal*, 7 (3): 38-56.

Rose, B. (1997). "Quality service creates loyalty". *MC Technology Marketing Intelligence*, 17(10): 71-72.

Seaton, A.V. and Bennett, M.M. (1999). *The Marketing of Tourism Products: Concepts, Issues and Cases.* International Thomson Business Press: London.

Sursock, A. (2004). *Qualitätskultur und Qualitätsmanagement, in Benz, W., Kohler, J. and Landfried, K. (Eds*). Handbuch Qualität in Studium und Lehre, Raabe Verlang, Berlin.

Terziovski, M., Samson, D. and Dow, D. (1997). "The business value of quality management systems certification: evidence from Australia and New Zealand", *Journal of Operations Management*, 15(1): 1-18.

Thiagaragan, T., Zairi, M. and Dale, B.G. (2001). "A proposed model of TQM implementation based on an empirical study of Malaysian industry", *International Journal of Quality and Reliability Management,* 18 (3): 289-306.

Zeithaml, V., Berry, L.L. and Parasuraman, A. (1996). "The behavioral consequences of service Quality", *Journal of Marketing,* 60(1): 31-46.

BIOGRAPHY

Dr. Robert Walter Dumisani Zondo is the Lecturer of Entrepreneurship at the Durban University of Technology (DUT). He also supervises students at honours, masters and the doctorate levels. He has presented research papers at National and International Conferences. His research appears in journals such as the *International Journal of Innovative Research and Development, and International Journal of Innovative Research and Practices.*

THE RURAL SMALL AND MICRO RETAILERS' ENTREPRENEURSHIP ECOSYSTEM EXPERIENCE FOR SUSTAINABLE GROWTH IN SELECTED ETHEKWINI MUNICIPALITY AREAS, KWAZULU-NATAL

Robert Walter Dumisani Zondo, Durban University of Technology (DUT)

ABSTRACT

This paper assesses the rural small and micro retailers' entrepreneurship ecosystem experience for sustainable growth. It examines retailers' experience on government's influence for business sustainable growth. The entrepreneurship ecosystem is narrowly defined as the individuals, organisations or institutions outside the individual entrepreneur that are conducive to, or inhibitive of, the choice of person to become an entrepreneur, and the probabilities of his or her success following the launch. Almost 50 per cent of the Outer West region of the eThekwini Municipality is under the traditional authorities whilst the other 50 per cent is managed by local ward municipalities. During the course of the study, there were 64 rural small and micro retailers in the selected municipal wards of the Outer West region. The local ward councilors provided the sample frame of the rural small and micro retailers. The participants comprised of small grocery shops, fruit and vegetable outlets, liquor shops, hardware shops, saloons and others. The implications of this study are to encourage local leaders in rural areas to effectively develop rural communities so that the rural small and micro retailers can experience changes which subsequently sustain business growth. It emphasise the need for all the stakeholders in rural areas to identify factors that influence entrepreneurship ecosystem and implement (or develop) those that influence sustainable business growth. This paper provides valuable data relating to the significance of providing a value-added entrepreneurship ecosystem for developing rural retail businesses for sustainable growth.

KEY WORDS: Entrepreneurship Ecosystem, Experiences, Rural Small and Micro Retailers, South Africa, Sustainable Growth

JEL CLASSIFICATION CODE: L26

INTRODUCTION

Small businesses play an important role in our economy. South Africa (SA) has an abundance of Small, Micro and Medium enterprises (SMMEs), many of which struggle to sustain themselves. However, SA's unemployment rate averaged 25.27 per cent from the year 2000 to 2015, reaching an all-time high of 31.2 per cent in the first quarter of 2003 and a record low of 21.5 per cent in the fourth quarter of 2008 (Statistics SA 2015). According to the Global Entrepreneurship Monitor (2012), SA's unemployment rate is most felt in the rural areas. Rural unemployment had risen from 44 per cent in 2009 to 52 per cent in the third quarter of 2012. As a result, most people in the rural communities move to bigger cities for survival. Urban and Naidoo (2012) state that some of the rural communities (that are left behind) start small businesses in order to overcome rural poverty, thus earning a living. Their businesses face many sustainable challenges. Hence, this study investigates the rural small and micro retailers' experience on the influence of entrepreneurship ecosystem for sustainable growth in the eThekwini Municipality. Okonga (2011) defines entrepreneurship ecosystem as the individuals, organisations or institutions outside the individual entrepreneur that are conducive to, or inhibitive of, the choice of person to become an entrepreneur, and the probabilities of his or her success following the launch. However, the elements of entrepreneurship

ecosystem that are conducive to entrepreneurs' success will be examined. Farr (2012:4) explains that entrepreneurial ecosystems are the results of identifying areas and individuals that can affect high-impact entrepreneurial change and putting the correct systems and support structures in place to make them successful. According to Isenberg (2011:4), such an ecosystem consists of hundreds of elements that can be grouped into six general domains. These include the markets (the early customers and networks as well as the multinational companies); policy (the solid leadership practices and support from government structures in the form of institutions, regulatory framework incentives and venture-friendly legislation; finance (the micro-loans, venture capital funding and investors); culture (visible successes, tolerance for risk and failure, and social status of entrepreneurs; support (the infrastructure, support professions such as legal and accounting, and (Non-Government Organisations) NGOs that support entrepreneurs; as well as the human capital (labour and the educational institutions).

Urban and Naidoo (2012) explain that SMMEs are pivotal to the growth and development of the South African economy. This sector is inextricably linked to economic empowerment, job creation, and employment within disadvantaged communities. Nieman and Nieuwenhuizen (2009) are of the view that the SMME sector is an essential factor in promoting and achieving economic growth and development and is the widespread creator of wealth and employment. Simultaneously, the SMME sector faces a wide spectrum of constraints, which restricts them from reaching and maintaining a competitive position in their respective industries. Restrictions of free trade areas and an overabundance of legal regulations and rules discourage entrepreneurs from exploiting business opportunities. According to Urban and Naidoo (2012), it is crucial to identify and tackle the problems facing this sector, more especially in the rural areas as they are the most disadvantaged communities. As a result, this study investigates the rural small and micro retailers' experience on the influence of entrepreneurship ecosystem for business sustainable growth in the Outer West region of the eThekwini Municipality. Little research has been carried out as to the entrepreneurship ecosystem as a paradigm for SMEs' sustainable growth in SA. In an attempt to redress this overlooked area, this paper examines the rural small and micro retailers' experience on the influence of entrepreneurship ecosystem for business sustainable growth; and investigates the rural small and micro retailers' experience on governments' influence for business sustainable growth

LITERATURE REVIEW

The theoretical foundation of this paper presents a brief overview of the SMME sector in SA, the SMME sustainable growth in SA, and the role of the government on SMME sustainable growth in SA.

A Brief Overview of the SMME Sector in SA

For a long time, SMMEs were associated with a positive contribution to the country's economic well-being in terms of employment creation and poverty alleviation (Okongo 2011). According to Maome (2009), the South African SMMEs are important as they largely contribute to the country's economic stability and development. They are innovative and create jobs as they are more labour intensive, contrary to big enterprises which are capital intensive. Their businesses are critically important to the economic sector of SA. The main gap covered by SMMEs in the economic sector is their contribution in terms of creating employment and reducing poverty. Estimates suggest that eight of every 10 new jobs created in SA are in the SMME sector. The Global Entrepreneurship Monitor (2012) states that although there are a number of public and private programmes that assist entrepreneurs to set-up and run their businesses, only 14% of South Africans open their businesses after a three year period. This is below the average of 27% for countries with the same levels of economic development. These include Malaysia, Argentina, Russia and Brazil. Only 7% of the population is active in early-stage entrepreneurship and 4% close their businesses within a year. As a result, this study investigates the rural small and micro retailer's experience on the influence of entrepreneurship ecosystem for business sustainable growth.

SMME Sustainable Growth in SA

The SMMEs in SA are faced with challenges to run their businesses sustainably. Underwood (2009) explains that this sector is purported to resolve socio-economic problems. Hence, it is faced with a wide range of challenges that limit them from reaching and maintaining a competitive position in their respective industries. Urban and Naidoo (2012) add that, although entrepreneurs may act as catalysts of activity for an entire economy, many of them fail. Okonga (2011) adds that most SMMEs do not survive to maturity stage. SA experiences a failure rate of between 70 and 80 per cent. Most of these businesses start to collapse within three months of their creation and 80 per cent within their first five years of commencement. This study focuses on the rural small and micro retailers' entrepreneurship ecosystem experience for sustainable growth.According to Mason and Brown (2013), the entrepreneurship ecosystem is a set of interconnected entrepreneurial actors (both potential and existing), entrepreneurial organisation (e.g., firms, venture capitalists, business angels, banks), institutions (universities, public sector agencies, financial bodies) and entrepreneurial processes (e.g., business birth, number of high growth firms, levels of blockbuster entrepreneurship, number of serial entrepreneurs, degree of sell-out mentality within firms and levels of entrepreneurial ambition) which formally and informally coalescence to connect, mediate and govern the performance within the local entrepreneurial environment.

Isenberg (2011) states that entrepreneurship ecosystems are relatively self-sustaining and that it is critical that entrepreneurship programmes are designed to be self-liquidating in order to focus on building sustainability in the environment. According to Young and Dhanda (2013), businesses that focus on sustainability can be more innovative and realise increase in profits. Hence, the steps that can be adopted by companies in order to be sustainable is to make innovating for sustainability part of an overall corporate vision; formulate a strategy with sustainability in every part of your business; embed sustainability in every part of your business; emphasise actions, not words; and set up effective board-level governance to make sustainability matter. In addition, businesses should set firm rules; bring stakeholders on board by engaging them; use people power through recruitment, staffing, training and rewards; join networks focused on sustainability; and think beyond reporting and align all business systems with the company's sustainability vision.

Urban and Naidoo (2012) emphasised the need for more training interventions where operations are core to the survival of many SMMEs, the transferring of skills by means of training as well as outcome-based education (OBE) using interactive workshops. As part of a government initiative to develop skills of SMME owners, the policies should encourage the development of specific functional skills of which operations are central to sustainability. In order for SMMEs to be sustainable, development should be efficient and based on sound operation principles and thus the benefits for SMME's sustainability will be evident. However, the policymakers encouraging SMME development should take cognisance of the complexity of factors involved in operating the SMMEs under present conditions and the considerations which impact on business sustainability. Fleming (2009:61) describes that creative economy projects appear appropriate for the sustainable rural development, but the benefits and challenges of conducting a creative economy in the rural environment are not well understood. Jyothi and Kamalanabhara (2010) emphasise that sustaining small business is a matter of serious concern. However, the contributions of small businesses to development are generally acknowledged. Entrepreneurs face challenges that limit their long-term survival and development. According to Moore, Petty, Leslie, Palich and Longenecker (2010), small businesses face challenges of maintaining integrity. This results from their size and the desire to succeed, which is something that can offer small businesses a distinct advantage in the market place. Govender (2012) explains that SA can learn from countries where government policies have played a major role in driving entrepreneurship and must provide an enabling environment for business growth. For instance, the investment in education and lenient labour policies have contributed to increased sustainability and growth of entrepreneurship in Barcelona, thus enabling SMMEs to contribute toward employment creation. Jyothi and Kamalanabhara (2010) discourage SMMEs from relying on a few key customers or critical suppliers

as these affect the small business sustainability. They need to maintain relationships through consistent dialogue and maintain good interaction with stakeholders in order to deal with sustainability challenges. Siemens (2012) states that the rural context under which SMMEs run their businesses is complex and present many challenges to business owners. Businesses in these areas tend to be small, as defined both by revenues and numbers of employees and are service-oriented. Chittitaworn, Islam, Keawchana and Yusuf (2011:180) list SMME characteristics including management and know-how; products and services; customers and market; the way of doing business and cooperation; resources and finance; the business strategy; and the external environment as the entrepreneurship ecosystem factors that influence SMME success.

The Role of Government on Smmes' Sustainable Growth in SA

In mid-year 2000 there was increasing pressure to evaluate and rethink SA's small business policy (Mathibe and van Zyl 2011). This culminated in the SA government's Integrated Small Business Strategy of 2005. Although there are similarities with the 1995 White Paper, the new strategy re-emphasises a number of issues. These include the seven SMME developmental support objectives that need strong commitment leadership and regular monitoring and evaluation by the national, provincial and local governments. The objectives should address business growth and transformation within the second economy; initiating a broad entrepreneurship drive and expanding education and training for small businesses; substantially strengthening support for SMMEs' access to finance; the further expansion of market opportunities for targeted small enterprises; facilitating the systematic expansion of sector support for SMMEs; creating a national information network for SMMEs underpinned by comprehensive research; and co-funding the establishment of minimum business infrastructure facilities.

According to Mathibe and van Zyl (2011), the White Paper explains that the strategy is based on three pillars of support that are aimed at empowering entrepreneurs in SA. The main aim of the strategy is to enhance the contribution of SMMEs to the growth of the national economy. This could be done through the creation of sustainable jobs in the SMME sector and an enabling environment for such a sector, thus leveling the playing field for both big business and small businesses aimed at bridging the gap between urban and rural enterprises. In his study, Lekhanya (2010: 35) indicate that some government policies harmfully affect entrepreneur's businesses, especially the harsh economic policy of the structural adjustment programme. Seeletse and Ladzani (2012) add that the rural small business sector in SA is facing a challenge in terms of policy implications on an environment characterised by heightened uncertainty, economic stagnation and political upheaval. There are some difficulties in confronting policy makers at political or regulatory level. Ndlovu (2012) states that the government needs to work closely with business to build relationships with the SMME sector and use it to help create sustainable jobs, and establish ways that would make their work more impactful. In addition, they should monitor and evaluate regulatory policies as there are areas that do not support the business environment. For instance, the red tape, bureaucracy, the stringent labour law policies and high taxes have stifled entrepreneurship to a point where entrepreneurs cannot create jobs.

METHODOLOGY

The method for this research will be discussed under the following headings, namely: the target population, sample and the procedure, the brief description of the Outer West region of the eThekwini Municipality in which the study was carried out, measurements and analysis, the data collection method, findings and the implications of results.

Target Population

The target population for this study comprised 67 rural small and micro retailers that were managing their businesses in the selected municipal wards of the Outer West region of the eThekwini Municipality (in KwaZulu-Natal). However, only 64 rural small and micro retailers participated in the study. The following Table 1 illustrates the schedule of size standards, Turnover and Total Gross Assets Value of small and micro Retail businesses in SA.

Table 1: Schedule of Size Standards of Small Businesses in SA

TYPE OF FIRM	TOTAL FULL-TIME EQUIVALENCE OF PAID EMPLOYEES	TURNOVER (MAXIMUM RAND VALUES)	TOTAL GROSS ASSETS VALUE (FIXED PROPERTY EXCLUDED)
Micro	5	R0.20 million	R0.10 million
Small	50	R19 million	R3 million
Medium	200	R39 million	R6 million

Source: Olawale and Garwe (2010a).

Sample and the Procedure

The local ward councilors of the Outer West region of the eThekwini Municipality assisted in providing the sample frame of the rural small and micro retailers. The respondents were conveniently selected based on the size of their business, as well as the access to both facsimile and electronic mails. However, small and micro retailers who had no mail facilities had to be accessed through road travel. This study focused on rural small and micro retail businesses with a maximum of up to 50 full-time employees (Antonites, de Beer, Cant and Jacobs; 2008:4-5). Recruitment of respondents was undertaken with the aim of ensuring a representative spread of SMEs from the different local municipality wards. A non-probability cluster sampling method was preferred because of the nature of the study. In this case, the researcher had to divide the Outer West region of the eThekwini Municipality into separate smaller groups. As a result, there were 23 respondents from KwaNyuswa area; 11 from KwaNgcolosi area; 17 from KwaNqetho area and 13 from Embo area. Of the 64 rural small and micro businesses that participated in the study, 19 were small grocery shops, 7 fruit and vegetable outlets, 14 liquor shops, 7 hardware shops, 15 saloons and 2 classified as others.

Brief Description of the Study Area

The Outer West region of the eThekwini Municipality (within which the local rural areas were selected for this study) is approximately 78 438 ha, representing 34 per cent of the municipal area (eThekwini Municipality Outer West Review Report 2011). It accommodates 577 500 people (Statistics SA 2015). Almost 50 per cent of the Outer West region is covered by traditional authorities whilst the other 50 per cent is under the authority of local ward municipalities.

Measurements and Analysis

Descriptive statistics was used to analyse data. It organised and summarised quantitative data (Stephens, 2004). This analysis was employed so that data could be described through the distribution of scores on each variable (Willemse, 2009). In line with research framework, the study measured variables relating to the rural small and micro retailers' experience of both their businesses' sustainability as well as the entrepreneurship ecosystem (with reference to communities) under which their businesses operate. There are two variables relating to the rural small and micro retailers' experience of their business sustainability and three variables of entrepreneurship ecosystems' experience (with reference to communities) under which their businesses operate. The respondents had to affirm or not affirm with the statements, using 'yes', 'no' or 'unsure' on the variables relating to their experience of business sustainability; and they

employed a Likert scale ranging from 1 (strongly agree) to 5 (strongly disagree) on variables relating to their experience of the entrepreneurship ecosystem (with reference to communities) under which their businesses operate. It has six variables relating to rural small and micro retailers' experience of governments' influence on the entrepreneurship ecosystem for business sustainable growth. It employed a Likert scale ranging from 1 (strongly agree) to 5 (strongly disagree). The software SPSS (16 Ed) was used to do the data analysis. Descriptive statistics was used to analyse study variables.

Data Collection Method

Data was collected by mailing and hand delivery of the questionnaires. The mailing was possible through electronic mail and facsimile. The completed questionnaires were sent back to the researcher via electronic mail, others were physically collected, whilst the rest were retrieved through fax facility. Sixty-four questionnaires were returned, representing a 95.5 percentage response rate, considered high compared with the norm for surveys responses (Baruch and Holtom, 2008). The main reason for this high response rate was due to the invitation letter sent to all the rural small and micro retailers and consistently following up on the questionnaire through telephone calls. Sekaran and Bougie (2010) concur that a minimum sample size larger than 30 and less than 500 is appropriate to achieve a 95 per cent confidence level.

Findings

Rural Small and Micro Retailers' Experience of Business Sustainability

The following Table 2 presents percentage responses regarding rural retailers' experience of business sustainability.

Table 2: Rural Retail Owners' Experience of Business Sustainability

VARIABLES ON RURAL SMALL AND MICRO RETAILERS' EXPERIENCE OF BUSINESS SUSTAINABILITY	PERCENTAGE RESPONSE AFFIRMING RURAL SMALL AND MICRO RETAILERS' EXPERIENCE OF BUSINESS SUSTAINABILITY
The rural small and micro retailers' business is self-sustaining	56.3
The rural small and micro retailers' business can sustain itself for two years	67.2

Table 2 provides rural small and micro retailers' experience of business sustainability. The majority of the respondents indicated that their businesses are self-sustaining at 56.3 per cent and will be able to sustain themselves in the next two years at 67.2 per cent. This response indicates that the rural small and micro retail businesses are able to meet the needs of the current workers, management, customers and the market without compromising their ability to keep up with future needs (Seletse and Ladzani 2012).

Rural Small and Micro Retailers' Experience of Entrepreneurship Ecosystem with Reference to Communities Under which Businesses Operate

Table 3 presents percentage responses regarding rural retailers' experience of entrepreneurship ecosystem with reference to communities under which businesses operate.

Table 3: Rural Small and Micro Retailers' Experience of Entrepreneurship Ecosystem with Reference to Communities Under Which Businesses Operate

VARIABLES ON RURAL SMALL AND MICRO RETAILER'S EXPERIENCE OF ENTREPRENEURSHIP ECOSYSTEM WITH REFERENCE TO COMMUNITIES UNDER WHICH BUSINESSES OPERATE	PERCENTAGE RESPONSE ACCEPTING THEIR EXPERIENCE OF ENTREPRENEURSHIP ECOSYSTEM (WITH REFERENCE TO COMMUNITIES) UNDER WHICH BUSINESSES OPERATE
The community has a united entrepreneurial spirit	12.5
The entrepreneurial spirit is taken seriously by the community	12.5
The community celebrate SME success	7.8

Results in Table 3 provide rural small and micro retailers' entrepreneurship ecosystem experience with reference to communities under which their businesses operate. The respondents have shown a low acceptance response rate at 12.5 per cent on each of the variables, namely: the community has a united entrepreneurial spirit, and the entrepreneurial spirit is taken seriously by the community. In addition, the variable indicating that the community celebrates SME success has the lowest rate at 7.8 per cent.

Rural Small and Micro Retailers' Experience of Governments' Influence for Business Sustainable Growth

The following Table 4 presents percentage responses regarding rural retailers' experience of governments' influence for business sustainable growth.

Table 4: Rural Small and Micro Retailers' Experience of Governments' Influence for Business Sustainable Growth

VARIABLES RELATING TO THE RURAL SMALL AND MICRO RETAILERS' EXPERIENCE OF GOVERNMENTS' INFLUENCE FOR BUSINESS SUSTAINABLE GROWTH	PERCENTAGE RESPONSE ACCEPTING THE RURAL SMALL AND MICRO RETAILERS' EXPERIENCE OF GOVERNMENTS' INFLUENCE ON BUSINESS SUSTAINABLE GROWTH
Government policies promote rural small and micro businesses for sustainable growth	21.9
Government policies assist rural small and micro businesses to sustain growth	14.1
Governments' financial assistance helps rural small and micro retail businesses to sustain growth	31.3
Governments' telecommunication infrastructure helps rural small and micro retail businesses to sustain growth	21.9
Governments' transport infrastructure helps rural small and micro retail businesses to sustain growth	25.0
Governments' power energy infrastructure helps rural small and micro retail businesses to sustain growth	32.9

Table 4 provides rural small and micro retailers' experience of governments' influence for business sustainable growth. The respondents have shown a low acceptance response rate at 21.9 per cent on each of the variables that include: government policies promote rural small and micro retail businesses for sustainable growth, and the governments' telecommunication infrastructure helps rural small and micro retail businesses to sustain growth. In addition, rural small and micro retailers have shown a low acceptance rate on the governments' financial assistance that helps rural small and micro retail businesses to sustain growth, the governments' transport infrastructure's influence on the rural small and micro retail businesses for sustainable growth, and the governments' power energy infrastructure influence on the rural small and micro retail businesses for sustainable growth at 31.3 per cent, 25.0 per cent and 32.9 per cent respectively. The variable indicating that government policies assist rural small and micro retail businesses to sustain growth has the lowest rate at 14.1 per cent.

CONCLUSION

The rural small and micro retail businesses located in the Outer West region of the eThekwini Municipality have little experienced the entrepreneurship ecosystem support that sustains business growth. During the course of the study, it became clear that few rural small and micro retailers have experienced value-added support from the government. However, the following conclusions relating to rural small and micro retailers' experience of entrepreneurship ecosystem for business sustainable growth can be made:

Factors relating to entrepreneurship ecosystem should effectively be identified and those that influence sustainable growth, implemented or developed. The provincial government, local ward municipalities as well as the traditional leadership in the rural areas should provide the necessary entrepreneurship ecosystem support to SMEs operating within their jurisdiction so that they can continuously sustain their growth. Entrepreneurial culture should be instilled in rural communities, thus stimulating entrepreneurial spirit.

REFERENCES

Antonites, A., de Beer, A., Cant, M. and Jacobs, H. (2008). *Entrepreneurship and how to establish your own business*. Juta: Cape Town.

Baruch, Y. and Holtom, B.C. (2008). "Survey response rate levels and trends in organisational research". *Human Relations*, 61(8): 1139-1160.

Chittihaworn, C., Islam, A., Keawchana, T. and Yusuf, D. H. M. (2011). "Factors affecting business success of small & medium enterprises (SMEs) in Thailand", *Asian social science* (online), 7(5): 180-190. Available: http://search.proquest.com/docview/866420579 (Accessed 29 January 2016).

Ethekwini Municipality. (2011). *2nd Draft Outer West Spatial Development Plan*. Durban: Development and Planning Unit

Farr, A. (2012). "There is a new wave of high-impact entrepreneurship", *Daily News*, 7 December 2015.

Fleming, R.C. (2009). "Creative economic development, sustainability and exclusion in rural areas", *Geographical review* (online), 99 (1): 61-80. Available: http://search.proquest.com.dutlib.dut.ac.za:2048/docview/225329581/fulltextPDF?accountid=10612 (Accessed 27 November 2015).

Govender, S. (2012). "Move up with entrepreneurship mind-set", *Daily News*, 7 December 2015.

Global Entrepreneurship Monitor. (2015). *An alarming low level of entrepreneurship activity in spite of high unemployment.* Nielsen South Africa.

Isenberg, D. (2011). *Introducing the Entrepreneurship Ecosystem: Four Defining Characteristics* (online). Available:http://www.forbes.com/sites/danisenberg/2011/05/25/introducing-the-entrepreneurship-ecosystem-four-defining-characteristics/ (Accessed 5 November 2015).

Jyothi, P. and Kamalanabhara, T.J. (2010). "A study on the critical success and failure factors affecting the development of small business: international council for small business (ICSB)", *World conference proceedings* (online), 1-25.

Available:http://search.proquest.com.dutlib.dut.ac.za:2048/docview/750965907/fulltextPDF?accountid=10612 (Accessed 5 November 2015).

Lekhanya, L. M. (2010). *The use of marketing strategies by small, medium and micro enterprises in rural KwaZulu-Natal* (online), 1-355. Available: http://ir.dut.ac.za/bitstream/handle/10321/570/Lekhanya_2010.pdf?sequence=1 (Accessed 10 February 2016).

Mathibe, M. S. and van Zyl, J. H. (2011). "The impact of Business Support Services to SMMEs", *The International Business & Economics Research Journal* (online), 10(11): 101-108. Available: http://dut.summon.serialssolutions.com/search?s.q=Mathibe+and+van+Zyl (Accessed 30 January 2016).

Maome, I. (2009). *The influence of customer-supplier relationships through the facilitation of credit on the development of micro enterprises in the Sobonakhona Makhanya tribal area of KwaZulu-Natal* (online), 1:290. Available: http://ir.dut.ac.za/handle/10321/473 (Accessed 10 February 2016).

Mason, C. and Brown, R. (2013). *Entrepreneurial ecosystems and growth oriented entrepreneurship. Dutch Ministry of Economic Affairs*: Netherlands.

Moore, C. W., Petty, J. W., Palich, L. E. and Longernecker, J. G. (2010). *Managing small business. An entrepreneurial emphasis*. 15th ed. Mason, OH: Cengage Learning, Inc.

Ndlovu, N. (2012). *Road to entrepreneurship* (online). Available: http://www.bbqonline.co.za/articles/business/521-road-to-entrepreneurship (Accessed 6 November 2015).

Nieman, G. and Nieuwenhuizen, C. (2009). *Entrepreneurship a South African perspective: A model for entrepreneurial development*. 2nd ed, Van Schaik: Publishers Pretoria.

Okonga, B. H. (2011). *Sustainability of small, micro and medium enterprises: support by electricity sector and government* (online), 1-14. Available: http://www.aibuma.org/archive/proceedings2011/aibuma2011_submission_67.pdf (Accessed 10 February 2016).

Serakan, U. (2010). *Research Methods for Business: a skill-building approach,* 5th Ed. New York: John Wiley.

Seeletse, S. M. and Ladzani, W. (2012). "Social responsibility in the rural businesses of the North-West Province of South Africa: coerced or business-driven?" *African journal of Business Management* (online), 6(46): 11457-11471.

Available:http://www.academicjournals.org/article/article1380715855_Seeletse%20and%20Ladzani.pdf (Accessed 3 February 2016).

Statistics South Africa. (2015). *Annual Report 2014/2015 (Book 1)*, Statistics South Africa: Pretoria

Young, S. T. and Dhanda, K. (2013). *Sustainability: essential for business.* SAGE Publications Ltd: United States of America

Urban, B. and Naidoo, R. (2012). *Business sustainability: empirical evidence on operational skills in SMEs in South Africa* (online), 19 (1): 146-

147.Available:http://www.emeraldinsight.com/journals.htm?articleid=17015659&show=abstract (Accessed 5 November 2015).

Underwood, P. (2009). *Supporting the information needs of entrepreneurs in South Africa* (online), 58(8): 570-570. Available:http://www.emeraldinsight.com/journals.htm?articleid=1810439&show=abstract (Accessed 17 January 2016).

Willemse, I. (2009). *Statistics Methods and Calculation Skills*. Juta & Co: Cape Town.

BIOGRAPHY

Dr. Robert Walter Dumisani Zondo is the Lecturer of Entrepreneurship at the Durban University of Technology (DUT). He also supervises students at honours, masters and the doctorate levels. He has presented research papers at National and International Conferences. His research appears in journals such as the *International Journal of Innovative Research and Development, and International Journal of Innovative Research and Practices.*

CONSEQUENCES DERIVED FROM CASH USAGE IN EVERYDAY TRANSACTIONS, CARRIED OUT BY NATURAL PERSONS IN MEXICO

Ligia María Zamora Borquez, Universidad Autónoma de Baja California
María del Mar Obregón Angulo, Universidad Autónoma de Baja California

ABSTRACT

This study focuses on the consequences of everyday cash transactions that may deem the natural person, as a tax payer, worthy of certain economic boons. It is addressed only to natural persons, whom unlike juridical persons, use cash as legal tender and have less control over said transactions. This is a red spot for the tax authority, who has taken steps through this past 10 years to ensure that taxpayers use less cash, since this particular means of payment is scarcely traceable, and it is difficult to clarify its origin and application, which complicates auditing. The means for data recollection used in this study were a research on accounting laws related to the usage of cash, as well as questionnaires on cash use applied to a specific sector of the natural person's population of Ensenada, Baja California state. The purpose of this study is to describe the consequences of the usage of cash, to analyze different options that may work as a substitute for it and to propose manners of control to further enhance insight on the origin and use of cash.

JEL: K34

KEYWORDS: Tax Consequences, Cash, Natural Persons.

INTRODUCTION

The tax authorities in order to collect income from Mexican people and residents of Mexico have had to take various measures to ensure that they contribute to public expenditure, both from the Federation, the Federal District, or from the State and Municipality in That resides in the proportional and equitable way provided by the laws, as established in Article 31, Section IV of the Political Constitution of the United Mexican States. One of the main problems facing the country is tax evasion, which consists of hiding income in order to pay less taxes, nowadays with all the technological advances that the Tax Administration Service (SAT) has as the standard Taxpayers, electronic invoicing, payrolls, transfers, credit cards, tax checking machines, electronic accounting, among others, it seems that everything is resolved, however cash is still a payment instrument, which by itself, is untraceable by the authority, so it increasingly limits its use, to force those who are in the register of taxpayers not to use it or try to do so by verifiable means. It takes measures for this by imposing consequences, in tax laws, comparable to crimes. Over the past 10 years, the tax authority has taken steps to try to ensure that taxpayers use less cash, since this means of payment is not traceable, and makes it difficult to translate its origin and application. The following is a summary of these measures. In 1997, the obligation of credit institutions became a firm responsibility to inform the Ministry of Finance of relevant suspicious transactions, unusual or worrisome, equal to or greater than $ 10 thousand USD. As of 2006, public notaries must report monthly on operations of persons not registered with the Federal Taxpayers Registry (RFC) and article 107 of the Income Tax Law 2006 (LISR) is amended to extend to non-subscribers In the RFC.

In 2008, the obligation to report on the annual declaration of natural persons, on loans, donations and prizes of six hundred thousand pesos or more was made, and the Law on the Tax on Cash Deposits (IDA) came into force, which obligated the banking institutions to collect 2% on the surplus of 25,000.00 pesos deposited in cash by one person in their bank account in a calendar month, and to inform the SHCP.

In 2011, around 500,000 invitation letters were sent to the taxpayer's address in print, when the authority records inconsistencies in the data submitted by the taxpayer upon registration in the Federal Taxpayers Registry (RFC). Also, since the system had detected deposits in cash in someone's bank account that had not been declared, amounts above 400,000.00 pesos; In case of higher income to the declared ones (fiscal discrepancy) or the absence of a periodic or annual interim declaration.

On November 19, 2012, an intergovernmental agreement was signed between Mexico and the United States of America to facilitate the implementation of the US Foreign Offshore Tax Compliance Act (FATCA). This law was enacted in the U.S. On March 18, 2010, which is regulated by that financial institutions and other foreign intermediaries must report directly to the IRS (Internal Revenue Service) on the accounts of more than 50 thousand dollars of the United States citizens in foreign countries. Once signed, the agreement entered into force on January 1, 2013 where the financial institutions of both countries will send a report to the Authorities, through which will be informed about the holders of bank accounts whose amount exceeds $ 50,000.00 dollars as of December 31 Of 2013, and must provide sensitive information of these. In 2013, the Federal Law of Prevention and Identification of Operations with Resources of Illicit Origin, known as "Anti Money Laundering Law published in the Official Federal Official Gazette (DOF), enters into force on October 17, 2012. In essence, this law establishes a series of vulnerable activities. Among others, games, contests and sweepstakes, the purchase and sale of real estate, vehicles (air, sea and land), jewelry, works of art, prepaid cards, etc. Just as the limits of these activities can be paid in cash, what is intended is to limit the use of cash. In fiscal year 2014, around 600,000 invitation letters were sent to taxpayers who were detected to have deposits in bank accounts.

Those taxpayers who had had deposits in their accounts greater than $ 400,000.00 during fiscal year 2012 or 2013 and who had not filed an annual return.In 2015, the good ending draw is invented, where the system invites people to pay by credit or debit card. Where the benefit of the person paying through this form of payment was that it entered a lottery where in case of winning, the SAT returned in that card, the amount of the purchase made during the good end. However, with all these measures taken by the authority, cash is considered a payment instrument difficult to track. Therefore, it is currently in constant control over revenues and bank deposits. For example, invitation letters, addressed to natural persons, issued by the Tax Administration Service (SAT) that takes as a tax base the sum of deposits, leaving the burden of proof to the individual to detract from the presumption of income. This is why the importance of developing this work lies in making known to anyone interested in the subject that the authority considers the use of cash as unreliable, since it complicates revisions. Since cash is a payment instrument that leaves no trace to taxpayers, it is difficult to verify that the declared income is the correct one, as well as the source of the income. It is important that people in reading this work know the existing tax provisions that relate to the use of cash, especially the consequences contained therein, because it is vital to remember the principle of law that states "Ignorance of the law does not exempt the duty".Aristoteles.

LITERARY REVIEW

Limitations on the use of cash in purchases and expenditures as deduction requirements, obligations to report to the SAT by taxpayers such as public notaries and credit institutions on cash transactions, and income by fiscal discrepancy derived from the use of cash limits were found.

Income

Article 90 of the Income Tax Law (LISR) establishes the obligation to pay taxes to all physical persons resident in Mexico who obtain income in cash, in assets, accrued when, under the terms of this Title, in credit, in services in the cases indicated by this Law, or of any other type. In relation to the above, it is observed that the payment of income tax in the case of tax people, who are the subject of this investigation, is related to the income actually collected, where the first assumption is cash collection, regardless of

whether the person performs An activity or not, or if it is registered in the Federal Register of Taxpayers (RFC), the tax is caused only with the perception of income. Now in the same law it is foreseen that not all income necessarily requires taxing and in that same article in its second paragraph mentions that when a physical person receives income for loans, donations or prizes, these will not be considered an income, nevertheless one has The obligation to report, in the statement of the financial year, on these items, when individually or as a whole, exceed $ 600,000.00, otherwise it will be considered as cumulative income.

Obligations to Inform

There are ways in which the authority can track cash, and this occurs when the person, renting a room or commercial house, acquires property or when depositing in bank accounts, financial investments or credit cards. This is because, in the IRS law, obligations are imposed on certain people to report the income received in cash, which are related to the type of activity they perform, the authority uses it to detect those people who make cash payments. First, there is the obligation contained in article 118, paragraph V, to inform the fiscal authorities, through electronic means and formats, of the SAT, no later than the 17th day of the month immediately following that in which The operation, of the consideration received in cash, in national currency, as well as in pieces of gold or silver, whose amount is greater than one hundred thousand pesos for lease. In the same way, taxpayers who obtain income from the alienation of assets are also required to report, according to article 128 of the LISR, no later than the 17th day of the month immediately following that in which the operation is carried out, Of the consideration received in cash in national or foreign currency, as well as in pieces of gold or silver, whose amount exceeds one hundred thousand pesos. Lastly, article 55, section IV of the LISR, establishes the obligation for financial system institutions, which is to provide annually by February 15 the information on cash deposits made in accounts opened to Name of the taxpayers in said institutions, when the monthly amount accumulated for the cash deposits made in all the accounts of which the taxpayer is holder in the same institution of the financial system exceeds $ 15,000.00, as well as for all the acquisitions Cash cashier's checks.

As is observed within the same ISR law, the obligation to report on these three transactions when made in cash, which is a form of audit used by the SAT, is standard to obtain information through third parties In addition to the reporting obligations that are in the LISR, which have already been described, there is a list of activities, which when collected in cash, must be informed to the SAT, according to the amounts established in this law, this list of activities, Are regulated in the Federal Law for the Prevention and Identification of Operations with Resources of Illegal Origin. (LFPIORPI) Article 32 prohibits compliance with obligations and, in general, liquidate or pay, as well as accept settlement or payment, of acts or transactions through the use of coins and bills, in national currency or currencies and Precious Metals, in the Assumptions. Up to an amount of $ 586,146.00 pesos, on the constitution or transfer of real rights over real estate, and Up to $ 234,458.00 pesos, on transfers of ownership of: Real rights on vehicles, new or used, whether air, sea or land, watches, jewelry, Precious Metals and Gemstones, whether by piece or by lot, And works of art, purchase of tickets to participate in games with bets, contests or drawings, as well as the delivery or payment of prizes, provision of armor services for any vehicle, constitution of rights of any kind on the securities representing Social parties or actions of moral persons, and constitution of personal rights of use or enjoyment of any real estate, vehicles or armor services.

Presumption of Income

Once you have all that information, the SAT determines the discrepancies for omitted income, and then proceed to determine a presumptive income, this will cause the individual to have to pay income tax on those income. In this case the presumption of income derived from bank deposits is found in article 59 III of the Fiscal Code of the Federation, which mentions that for the verification of income, the value of the acts, activities or assets for which they are due Pay contributions, as well as updating the assumptions for the application of the rates established in the tax provisions, the tax authorities shall presume, unless

evidence to the contrary that they will be income deposits in the bank account of the taxpayer that do not correspond to records of their Accounting that it is required to carry, are income and value of acts or activities for which contributions must be paid. For this purpose, the taxpayer will not be considered in the accounts for deposits in his bank account when, when he is obliged to carry it, he does not present it to the authority when he exercises his powers of verification.

It will be presumed that deposits made in a fiscal year, whose sum is more than $ 1,285,670.00 in the bank accounts of a person who is not registered in the Federal Taxpayers Registry or who is not obliged to keep accounting, are income for which Contributions must be paid. In addition to the presumptive deposit in the bank account of the taxpayer, this can also be given when deposited in the personal accounts of third parties, under the terms of faction IV of this same article, it is established that are income and value of acts or Activities of the company for which contributions must be paid, deposits made in personal checking accounts of managers, administrators or third parties, when making payments of debts of the company with checks of said account or deposit in the same, corresponding amounts To the company and it does not record them in accounting. That in this case, in particular, would be talking about the payment of third parties, a figure widely used by professionals who make payments on behalf of the company, such as the accountant that is deposited in his account, to pay the taxes of the taxpayer. In this case, if it is not recorded in the accounts, it is also possible to determine presumptive income under the terms of this fraction.

In both cases, the consequences of a presumptive of this type, are, in addition to paying the corresponding tax, with updates and surcharges, will have to pay the fine established in art. 84 III which can be from $ 290.00 pesos up to $ 5,390.00 pesos, since in addition to omitting the payment of the tax incurred in the violation of art. 83 IV not to make the seats corresponding to the operations carried out; Incomplete, inaccurate or out of time. This figure of presumption of income is being used by the SAT through letters of invitation, which are a request to taxpayers or non-taxpayers to regularize their fiscal situation, these letters consist of making known to the person the deposits made in Their bank accounts, and for which the ISR tax has not been paid. These invitation letters are issued when the cash deposits have exceeded the limits established in the Income Tax Law, to be in the event of not submitting annual returns. In the case of salaried employees, or if they are equivalent to salaries, when their income is greater than $ 400,000.00, they are obliged to file an annual declaration and, if applicable, to pay the Income Tax, in accordance with article 98, section III, The LISR. Under the same tenor of ideas, if cash deposits made in a calendar year are greater than $ 400,000.00, the tax authority may presume that these deposits are taxpayer income, so it is very likely that the tax authority will send an invitation letter To clarify said situation or, if applicable, to pay the corresponding Income Tax.

Tax Fraud

The authority can classify the offense of tax fraud under the terms of article 109 of the CFF, which provides for the recording of cumulative income less than the actual income earned, as well as the fact of making expenditures higher than declared income, properly speaking, the tax discrepancy, As a crime comparable to tax fraud, with deprivation of liberty from 3 months to 9 years when the amount of defrauded exceeds $ 1,832,920. If it is not income, it is recommended to go to the Administration that corresponds to you according to your tax address to verify through the corresponding documentation that these are amounts that you are not obliged to accumulate in accordance with the legal provisions (as in the case That they had given you a loan or received a donation).

Deductibility requirements In the case of operations carried out in cash, in terms of deductibility, restrictions have been implemented to avoid the use of cash. In the LISR in article 147 IV, of the title of natural persons, there is the requirement for an expense to be deductible, which must be covered by the fiscal voucher and that payments whose consideration exceeds $ 2,000.00 pesos, are made through Electronic transfer of funds from accounts opened in the name of the taxpayer in institutions that make up

the financial system and the entities authorized for this purpose by the Bank of Mexico; Personal check of the taxpayer's account, credit card, debit, service, or through so-called electronic wallets authorized by the Tax Administration Service. Payments under the terms of this fraction must be made by check of the taxpayer, may also be made through transfers of accounts in credit institutions or brokerage houses of the taxpayer himself. However, in the case of the taxpayers of the Tax Incorporation Regime, according to what is stated in art. 112 of this same law, may pay the expenses related to their purchases and investments, whose amount is more than $ 5,000.00 pesos, through electronic transfer of funds from accounts opened in the name of the taxpayer in institutions that make up the financial system and entities Authorized by the Bank of Mexico for this purpose; Check of the taxpayer's account, credit card, debit, service, or so-called electronic wallets authorized by the Tax Administration Service.

Except for the acquisition of fuels for marine, air and land vehicles, payment shall be made in the manner indicated in the previous paragraph, even if the consideration of such acquisitions does not exceed $ 5,000.00 pesos. In this case it is observed how the use of cash is limited, conditioning the deductibility to the nonpayment in cash, so that, necessarily, the taxpayer will have to open a bank account to make the transfers or pay by check, since, otherwise , The expense will not be deductible and consequently there will be a higher tax payment. In addition to authorized deductions, taxpayers may deduct in their annual statement for the year the personal deductions authorized under article 151 of the LISR. Personal deductions as the name implies have to do with personal expenses that the individual performs in a fiscal year, and that have no relation to their activity, as in the case of authorized deductions. These personal deductions are also conditional, unless paid in cash, so that they can be deducted in the annual return. Where in the same article clarifies that the payment of these expenses must be made by check of the taxpayer, electronic transfer of funds, credit card, debit card or services. In previous investigations, a qualitative study was carried out, in order to collect information on Money Laundering (Riveiro, 2007; Esteban, 2012), Fiscal Evasion (Arroyo, 2007; Fuentes, 2012) Cash (Hernández 2008) and fiscal discrepancy (Landa, 2014).

METHODOLOGY

The focus of this research is mixed, because it is a combination of the quantitative and the qualitative approach. For the work of the present investigation began with the development of an idea to investigate, the qualitative method was used to analyze the fiscal laws in relation to the subject and a review of the literature related to the subject to investigate was carried out, with The objective of collecting relevant and necessary information to frame the research problem. Subsequently, for the quantitative part of this research, a sample was selected based on the population of natural persons of the city of Ensenada, BC. , To which they were applied a questionnaire that contains closed questions with options, in order to facilitate their answer and to be able to analyze the results that this throws. For this part of the research we chose to use a convenience sample of 228 questionnaires.

RESULTS

Of the 228 questionnaires that were applied, the following results were obtained:

Only 44% are enrolled in the Federal Taxpayers Registry (RFC), 39% are not and the other 17% are unaware of their fiscal situation. Of the people that if you have RFC, 83% have a bank account, however 77% told us that their most used form of payment is cash. While in the case of non-RFCs, 57% have a bank account, and 90% use cash as the main form of payment. Of those who are enrolled in the RFC only 37% have an annual declaration, and 63% do not submit, 73% do not submit because they are not obliged. On the other hand, regarding the questions on the fiscal consequences related to the use of cash, the following information was collected. 99% of the sample does not know from which amount of cash deposits per month, the bank has an obligation to inform the SAT, and hence 57% do not know about the invitation letters sent by the SAT on the basis of such information for To charge ISR on said deposits, the rest knows

little or regular and of those few only 10% know they are to charge ISR on said deposits. 50% do not know what personal deductions are to be paid in cash, and 90% do not know how much the maximum amount is allowed to pay a cash bill for the case of authorized deductions. As for the anti-money laundering law 61% have not heard of it, the rest just a little. 82% are not aware of the activities contained in said law that are limited to be paid or collected in cash. And 85% are not aware of the fines, for not informing the SAT, about the clients who paid in cash those activities, contained in this law. On the other hand, based on the qualitative study of this investigation, consisting of the analysis of the tax laws, obtain information on the consequences derived from the use of cash, which are mentioned below:

Accumulation of Income.

When a physical person receives income from loans, donations or prizes, these are not considered an income; however, it is required to inform, in the statement of the exercise, about these concepts, when individually or as a whole, exceed $ 600,000.00, since otherwise it will be considered as a cumulative income. Cash deposits made at banking institutions, as well as credit card payments, which are not documented, will be presumed income and the 35% tax rate will be applied without deduction.

No Expense Deductibility.

Expenses higher than $ 2,000.00 are not deductible in cash and in the case of Tax Incorporation Regime if they exceed $ 5,000.00. In the case of personal deductions that individuals can apply in the annual statement of the year, such as medical expenses, tuition fees, and medical expenses insurance premium, cannot be paid in cash, otherwise the consequence is a Decrease in the balance in favor or increase of the payment of income tax, if applicable.

Penalties For Not Reporting.

Those who do not inform about the persons who carry out the activities and amounts indicated in the anti-money laundering law will impose a sanction of 10,000 and up to 65,000 days of Minimum Wage, equivalent to ($ 800,400.00 to 5,202,600.00 pesos).

Crime Of Tax Fraud

In the event that the offense of tax evasion is defined as income concealment, this is punishable by: With imprisonment from 3 months to 2 years when the amount defrauded is less than 1million 369 thousand 930 pesos, 2 to 5 years of 1 Million 369 thousand 930 pesos to 2 million 54 thousand 890 pesos, and from 3 to 9 years when the amount of defrauded was greater than $ 2 million 54 thousand 89 pesos.

CONCLUSIONS

The consequences of the use of cash, range from a non-deductibility of taxes to a crime of tax defraud. For what it is important to document all the operations carried out, in order to verify that a deposit is not necessarily an income, it can be a loan, a donation between spouses, an inheritance, for example, which are assumptions in which the Equity of the person, but it is not necessarily income taxed for ISR, since these are contained, among others, in article 93 of the LISR, which contains all income that is considered exempt for income tax purposes. Although it is true that the bank has an obligation to report cash deposits in excess of $ 15,000.00 pesos per month, it is recommended that the use of cash be replaced by bank transfers, checks, electronic purses, all that which leaves evidence. Regarding the deductibility of expenses or purchases, the reduction of the taxable base for ISR, it is also important to take care of the maximum amounts allowed, established LISR, to be able to pay cash expense, and that this can be deductible, which is of $ 2,000.00 per invoice or $ 5,000.00 in the case of the Fiscal Incorporation Regime Finally, it is

recommended that to control and transparent the origin and application of cash, is to keep an accounting record and keep bank statements.

REFERENCE

Law on Income Tax.

Federal Law of Prevention and Identification of Operations with Resources of Illegal Origin.

Federation fiscal Code.

Impact in Mexico of the FATCA (Foreign Account Tax Compliance Act) within the scenario of global cooperation for the exchange of information and prevention of tax evasion (S.F.)

Statistical information of SAT (S.F), Recovered from sat, gob.mx.

Letter Invitation for deposit in cash (S.F), Recovered from: hlp.mx.

ACKNOWLEDGMENTS

I thank the Autonomous University of Baja California for the support to participate in this congress, the thesis director, for her counseling, and my family for their support and understanding.

BIOGRAFÍA

Ligia Maria Zamora Borquez holds a BA in Accounting from the Autonomous University of Baja California. Accountant of Corporación Pierre S.A., Student of Masters in Taxes in the Faculty of Administrative and Social Sciences, UABC,

Maria del Mar Obregón Angulo is a Master in Accounting from the Autonomous University of Baja California. Full-time Full-time Lecturer at the Autonomous University of Baja California, attached to the Faculty of Administrative and Social Sciences. It can be contacted at the Faculty of Administrative and Social Sciences, Boulevard de los Lagos and Boulevard Sánchez Zertuche without number Ensenada Baja California, Mexico,

OIL PRICE SHOCKS ON THE INDUSTRY LEVEL PRODUCTION USING VECTOR AUTO REGRESSION: EMPIRICAL EVIDENCE FROM PAKISTAN

Farhan Ahmed, SZABIST Karachi
Muhammad Osama Daudpota, Summit Bank Pakistan Limited
Muhammad Kashif, SZABIST Karachi

ABSTRACT

Industrial production is one of the leading indicators of gross domestic product and economic growth of the country which reflects the overall economic performance of a country. In other words decreases or increases in industrial production point out a contracting or expanding economy. Therefore, changes in prices of oil are the crucial inputs to the overall industrial production. This study examines the effects of oil prices shocks on the industrial production in Pakistan during the period July 2000-June 2015 by using VAR model. This research has shown that oil price shocks had a negative impact on industrial production in Pakistan to some extent. It is recommended to forecast oil prices for future that can help take precautionary steps to be flexible enough to control the impact on industrial production level.

JEL: E30

KEYWORDS: Prices, Industrial Level Production, Granger Causality, Variance Decomposition

INTRODUCTION

Oil Price is seen as one of the major factors in the world in determining the economic activity as there is no such substitute of crude oil till date which can be crucial for most of the nation's especially those with under developed economies. There are many factors that lead to an increase in oil prices such as the portion of the cost of oil, how much a country is dependent on the usage of oil which determines total value of import oil, how much oil is consumed domestically, and are there any alternatives of oil as fuel to be used in the economy. As per earlier researches it was projected that by 2015 the oil demand is expected to increase to 98 million barrels per day and by 2030 it will rise to 118 million barrels per day. Therefore the price of oil will keep increasing as well until there is no proper alternative which requires allocating huge resources into R&D (Research and Development). Explanation to this in Pakistan is given by Oil and Gas Regulatory Authority (OGRA) on many ground levels. Government shifts the burden of oil price on to the customer and households as Pakistani government is already facing severe losses. Also the consumption of kerosene oil, diesel oil and petroleum products have increased in the past decade in Pakistan due to industrialization. The research main purpose is to find the interdependencies between variables that are oil prices Shocks, textile, automobile, petroleum, iron & steel and paper & board industrial production level. Major reasons for taking these industries are that these industries are the Pakistan's growing industries and it contributes to GDP growth of Pakistan. These industries have high crude oil usage in their production houses. Paper & board industry is an essential industry contributing to Pakistan's domestic market highly. It implicates steady innovation and improvement because of high competitive market, therefore they have to keep improving their technologies in product generation ideas and its manufacturing.

It accounts for almost two thirds of its sale to the common market. In the engineering sector, iron and steel industry is the main industry that holds the key to the better infrastructure of the country. Petroleum industry

in Pakistan has a direct impact of oil prices shocks in Pakistan, and it is also one of the major leading industry in Pakistan. Lastly, automobile industry is taken under consideration in this research, since oil is used as a fuel and there is no substitute for automobile industry. The basic motivation of carrying out this study is to gauge the impact of Oil prices on industrial production level in Pakistan, as this will give us deeper insight about the industries in Pakistan and also will be helpful for future further studies. The drastic changes have been observed in the oil prices in Pakistan, the overall industrial production level in Pakistan varies as well with these changes. The main issues of the studies are that the topic is interesting and it can benefit the industries by predicting their production levels on the basis of changes in oil prices. This study aims to find out how the fluctuations in the oil prices affect the industries that produces consumer goods. The main objective of the research is to find out the impact of the Oil Prices shocks on Industrial production level in Pakistan. Specifically, in this paper the impact of oil prices shocks on industry production level of textile, petroleum, automobile, iron and steel and paper and board sectors has been assessed.

LITERATURE REVIEW

The literature review section of the study explains the previous studies. Researches on the effects of changes in oil price shocks have been materialized as of 1973 and 1979 oil shocks. Hamilton (1983) and Hooker (1996) were the first to research in this field of study. Most of early researches mainly were based upon the relationship between economic growth/stock market performances and oil prices. These researches mainly implemented VAR (Vector Auto regression) to find out the effects of oil and natural gas prices on the macroeconomic variables focused on US and OECD countries. However, there have been limited research in this area in Pakistan. Most of the studies such as Lee and Ni (2002), Cobo Reyes and Quirós (2005), Jiménez-Rodríguez (2007), Lippi and Nobili (2008), Bredin et al. (2008), Kumar (2009) and Tang et al. (2010) found that there was a negative relationship between industrial production and oil prices. The detailed literature studied and reviewed is given below:

Comparing all the above previous studies with my research topic, it is safe to say that Pakistan being an agricultural country with vast industrial production does not necessarily be affected due to the changes in oil prices. As there can be many other determinants as well in Pakistan which contributed to the economic growth of Pakistan such as political stability, foreign investments, inflation rate and other in direct variables. As per this research literature review, it can be said that most of the previous researches were mainly focused on the impact of oil price fluctuations on overall economy or GDP of the country. This research mainly focuses on effects of oil price shocks on sub-industrial level in Pakistan through supply side and demand side channels. Oil as a major factor of production in most of the industries specifically those which are selected in this research. An increase in the oil prices leads to an increase in production cost, which further leads to reduction in output *(Jimenez-Rodriguez and Sanchez 2004)*. Increase in the oil prices leads to an increase in the production cost of a commodity. Therefore the final price of the commodity for sale is high in the market. Higher prices of these products results into decrease in demand of these of products, therefore shrinking aggregate output. *(Hunt, Isard and Laxton 2001)*.

Table 1: Review of Literature

Study & Year	Country/Country Group (Period)	Method	Findings
Hamilton (1983)	United States (US) (different periods during the 1948-1980)	Correlation, Granger causality test and regression analysis	He found that there was a negative relationship between changes in oil price and economic growth.
Hooker (1996)	US (different periods during the 1948-1994)	Granger causality test, VAR model	He found that oil prices were Granger cause of various US macroeconomic such as GDP growth, unemployment up to 1973, but this relationship was not robust the period following 1973.
Lippi and Nobili (2008)	US (1973-2007)	SVAR model	They found that industrial production decreased after negative oil-supply shocks, while industrial production increased after oil demand shocks
Mehrara and Sarem (2009)	Iran, Saudi Arabia and Indonesia (1970-2005)	Gregory and Hansen cointegration and Granger causality test	They found that there was a unidirectional causality from oil price shocks to economic growth in Iran and Saudi Arabia
Kumar (2009)	India (1975-2004)	VAR model	He found that oil price shocks had negative effect on the industrial production growth
Sudo and Hirakata (2010)	US and Japan (1973-2008)	VAR model	They concluded that Japanese industrial production in response to the changes in oil supply was insignificant whereas, in response to the global demand shock of oil was significant in comparison to US
Harrera, Gupta and Wada (2011)	US (different periods from Pre and Post 1973)	Regression analysis	They concluded that there is a non-linear relationship between oil prices and industrial production
Jiménez rodríguez (2007)	6 oecd countries (france, germany, italy, spain, the uk and the us) (1975-1998)	Var model	She found that increases in oil prices lowered aggregate manufacturing output in all the countries.
Kilian and Vigfusson (2009)	US (1973-2007)	VAR model	They concluded that changes in oil prices lead to have an asymmetric impact on overall industrial production
Aaron gonzalez (2009)	Us and sweden (1980-2006)	Simple regression	He concluded that there was a strong negative correlation between the oil prices and economic growth in us than sweden
Yilmaz bayer (2013)	18 European countries (1970-2010)	VAR model	He found that there was a negative relationship between changes in oil price and industrial production
Sidra and Abdul (2014)	Pakistan (1980-2012)	Multivariate analysis	They concluded that changes in oil prices have a significant impact on Pakistan's economy and balance of payment
Sultan and Waqas (2014)	Pakistan (1980-2012)	Granger causality test and error correction model	They concluded that there was a minimal impact in the short term and significant impact in the long term of oil prices on economic growth
Sidra nazir (2011)	Pakistan (1972-2011)	Multivariate causality analysis	She concluded that oil price have positive impact on real gdp in short term and negative impact on real gdp in long term in context of Pakistan
Afia malik (2008)	Pakistan (1990-2008)	Linear regression model	She concluded that balance of payment will continue to be in deficit due to increasing oil imports and it will burden the economy of pakistan with inflation and rise in debt from imf (international monetary fund)
Chughtai and Kazmi (2014)	Pakistan (1971 to 2013)	Linear regression model	They concluded that oil demand, oil supply, oil price, public sector investment, private sector investment have significant impact on economic growth of Pakistan except trade balance

DATA AND RESEARCH METHODOLOGY

The research is based on financial Secondary data, therefore it follows Positivist theory. The conclusions made would be based on Statistical quantitative data. The research will follow deductive approach to know the hypothesis that are generated in this research. The research would be carried out by implementing Vector Auto Regression (VAR) model. The vector auto regression (VAR) model is widely used for projecting the interrelated time series data and to check its impact on the dependent variables. The sample Period which would be taken under account is a monthly data from July 2005 to June 2015. The data has been archived from Pakistan bureau of statistics and data has been examined according to the VAR requirements as suggested in literature. To see the shocks, interdependent response of variables, estimates

from impulse response function are identified and then to see the percentage shock, variance decomposition is applied. The equation is given below:

$$Y_{i,t}(OP_{i,t}) = \beta(TXT_{i,t}) + \beta(AUTO_{i,t}) + \beta(INS_{i,t}) + \beta(PETRO_{i,t}) + \beta(PNB_{i,t}) + \beta(CPI_{i,t}) + e \quad (1)$$

Where *OP* is oil prices, *TXT* is textile industrial production, *AUTO* is automobile industrial production, *INS* is iron and steel industrial production, *PETRO* is petroleum industrial production, *PNB* is paper and board industrial production, *CPI* is consumer price index and *e* is denoted by error term (Residuals).

RESULTS AND DISCUSSIONS

In Table 2, descriptive statistics show the summary of the quantitative data taken under the study as shown in the above given table. It gives us an idea about the Mean, Mode, Median as well as the variation in the data. By analyzing figure 1.1, we can tell that consumer price index mean is 102.46 for the last ten years, whereas its Jarque-Bera P-value is 0.005, therefore the data is not normally distributed since its less than 0.05. Figure 1.2 shows us the industrial production if Iron and Steel industry in Pakistan which was 70.75 on average and the data is not normal due to its P-value less than 0.05. Figure 1.3 shows us the production level of Textile industry in Pakistan which was 112.36 on average for the last ten years and it has the lowest standard deviation of 5.22, which means there is very less variation in the production level for the past ten years in Textile industry and the data is not normally distributed since its p-value is less than 0.05. Moving onwards to figure 1.4, this shows the descriptive analysis of Paper and Board industry production level in Pakistan for the past ten years. The average production was 111.12 and data is not normal since the p-value is less than 0.05. Figure 1.5 shows the petroleum industrial production in Pakistan or the past ten years, the average production level was 93.48 and the p-value is 0.430, which is higher than 0.05, therefore the data is normal. Figure 1.6 shows the Oil prices descriptive analysis, the average price was 7038.78 for the past ten years and the p-value for which is 0.005, which is again less than 0.05, therefore the data is not normally distributed. Lastly, figure1.7 shows the production level of Automobile industry in Pakistan for the past ten years, the average production level was 98.86 and the p-value for which is 0.887, therefore we can say the data is normal since the p-value is higher than 0.05.

Table 2: Descriptive Statistics

Variable	Mean	Median	Max	Min	SD	Skewness	Kurtosis	JB P-value
CPI	102.46	98.84	200.89	55.80	35.90	0.71	3.26	0.005
INS	70.75	62.56	125.99	32.59	26.53	0.64	2.05	0.002
TXT	112.36	113.38	118.17	93.01	5.22	-1.73	5.65	0.000
PNB	111.12	100.63	168.41	79.73	24.30	0.94	2.62	0.000
PETRO	93.48	93.87	116.57	64.76	10.70	-0.27	2.80	0.430
OP	7038.78	6514.41	11473.08	3252.05	2619.37	0.05	1.56	0.005
AUTO	98.86	99.72	138.56	53.46	17.01	-0.10	2.93	0.887

This table shows the descriptive statitics of CPI, industrial production level of Iron & Steel (INS), textile (TXT), paper and board (PNB), petroleum products (PETRO), automobile (AUTO) and oil prices (OP).

Table 3 shows, Consumer Price index at zero difference the data is not stationary since the p-value is greater than 5% level of Significance, but it becomes stationary at first difference level. Same is the case with other variables like Iron and Steel, Petroleum, Oil prices which were non-stationary at zero difference level and stationary at first difference level. On the other hand textile and paper and board production level was found to be stationary at zero and first difference level. Lastly, analyzing automobile production the data was found to be stationary at zero level as well as at first difference level.

Table 3: Unit Root Test – Augmented Dickey Fuller (ADF) Test

Variables	Order of Integration	ADF Test	Hypothesis
CPI	I(0)	0.99	Null hypothesis is not rejected
	I(1)	0.00	Null hypothesis is rejected
INS	I(0)	0.34	Null hypothesis is not rejected
	I(1)	0.00	Null hypothesis is rejected
TXT	I(0)	0.003	Null hypotheses is rejected
PNB	I(0)	0.02	Null hypotheses is rejected
PETRO	I(0)	0.07	Null hypothesis is not rejected
	I(1)	0.00	Null hypothesis is rejected
OP	I(0)	0.28	Null hypothesis is not rejected
	I(1)	0.00	Null hypothesis is rejected
AUTO	I(0)	0.00	Null hypothesis is rejected

This table shows the results of stationary test that includes augmented dickey fuller (ADF) test.

Figure 1 below shows the impact of oil prices shocks on petroleum industry production level, by analyzing this figure we can tell that there is a slight impact in short term until 3-4 years, and there is a negative impact in long term. Figure 2 shows the impact of oil prices shocks on Automobile industrial production level is explained, from which we can analyze that there is not much impact in the short term. In long term as the graph is almost parallel to x-axis, which shows that there is not much impact of Oil Prices on Automobile industrial production level. Figure 3 shows the impact of oil prices of Iron and Steel industrial production level. By studying the figure it can be said that there is a steady negative impact of oil prices shocks on iron and steel production level in short and long term. In figure 4, the graphs shows the relationship between oil prices shocks on paper and board industrial production level. From the graph it can be said that there is a slight negative impact in short term and the impact increases slightly in long term of oil prices shocks on paper and board industrial level production. Lastly, in figure 5, we can see the impact of oil prices shocks on textile industrial production level. By the figure it can be analyzed that there is a continuous steady positive impact along the period of ten years. Apart from that the impact is very little of oil prices shocks on industrial production level of textile industry.

Figure 1

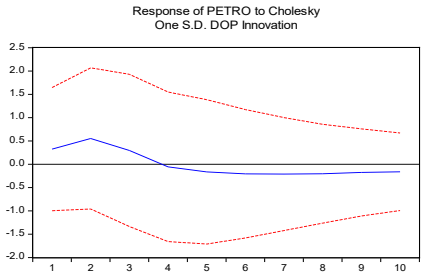


Figure 2

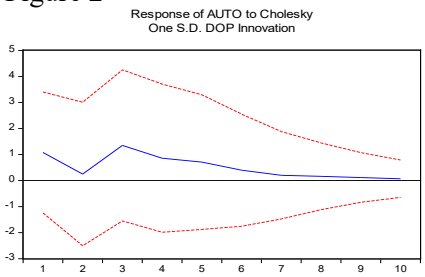


Figure 3

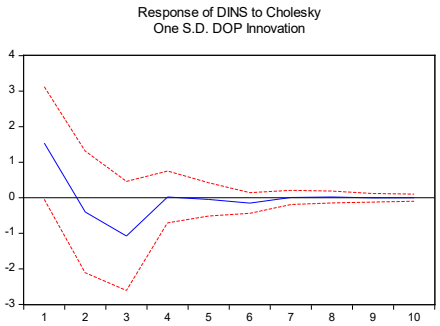


Figure 4

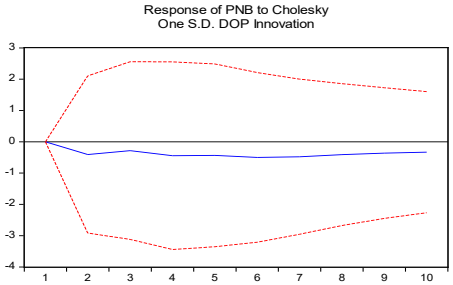


Figure 5

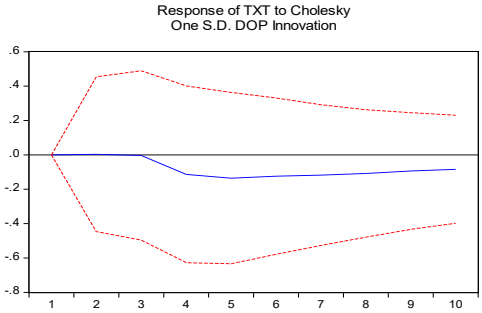


Figure 6 below shows that there is an increasing trend in consumer price index in percentage variance over the long term due to oil prices shocks. In figure 7 there is hardly any percentage change in iron and steel production level due to oil prices shocks in short term but with time in long term the percentage variance increases. In figure 8, there is minimal percentage change in the paper and board industrial production level due to oil prices shocks, whereas in long term, the graph shows that there is a greater percentage variance

in the overall production of paper and board industry due to oil prices shocks. In figure 9, we can analyze that the percentage change in the textile industrial production level is minimal due to oil prices shocks in the short term and even in the long term the percentage change is negligible, we can conclude that textile industry is hardly effected by changes in the oil prices in Pakistan. In figure 10, Petroleum industry production level is compared with oil prices shocks. In this figure it is safe to say that there is no percentage variance in the petroleum industry production level due to oil prices shocks in short and long term. Figure 11 shows us the comparison between oil prices shocks and automobile industrial production level. In the figure we can analyze that there is no impact of oil prices shocks, whereas in the long-term there is a slight impact of oil prices shocks on automobile industrial production level.

Figure 6

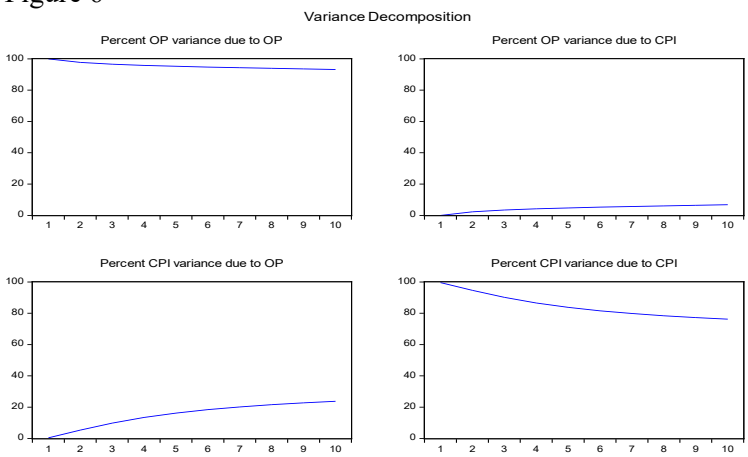


Figure 7

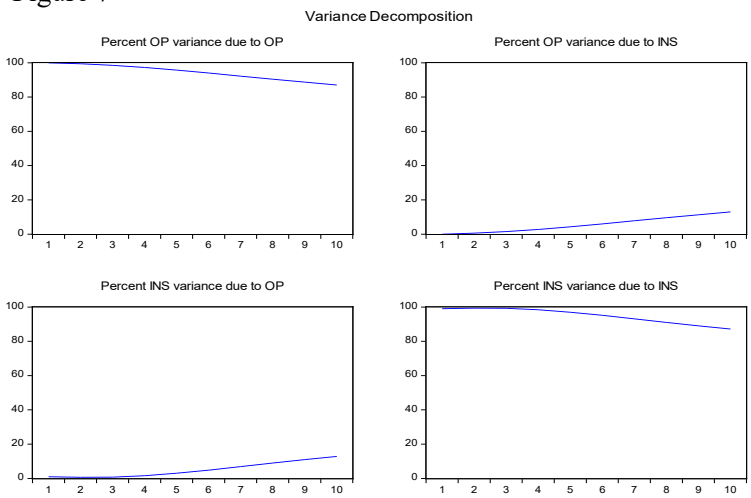


Figure 8

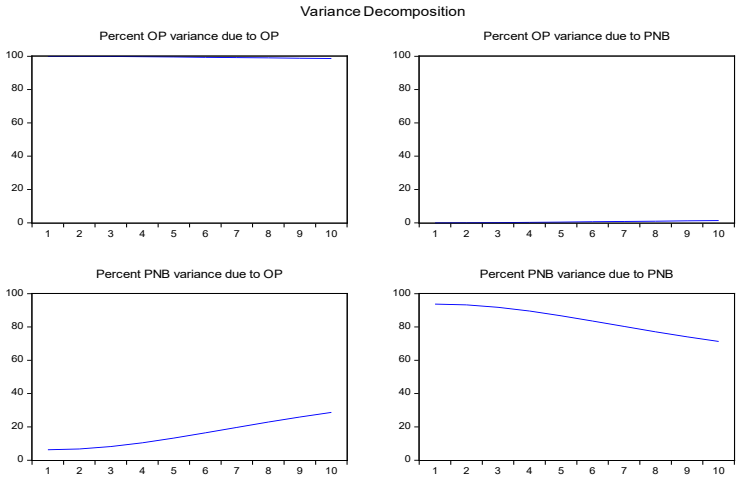


Figure 9

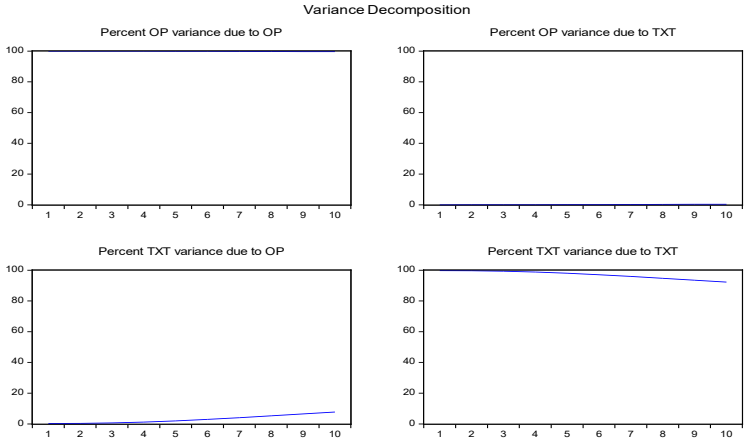


Figure 10

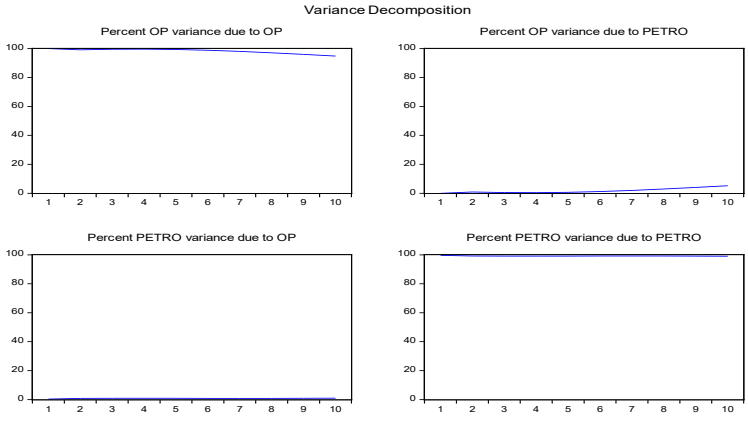


Figure 11

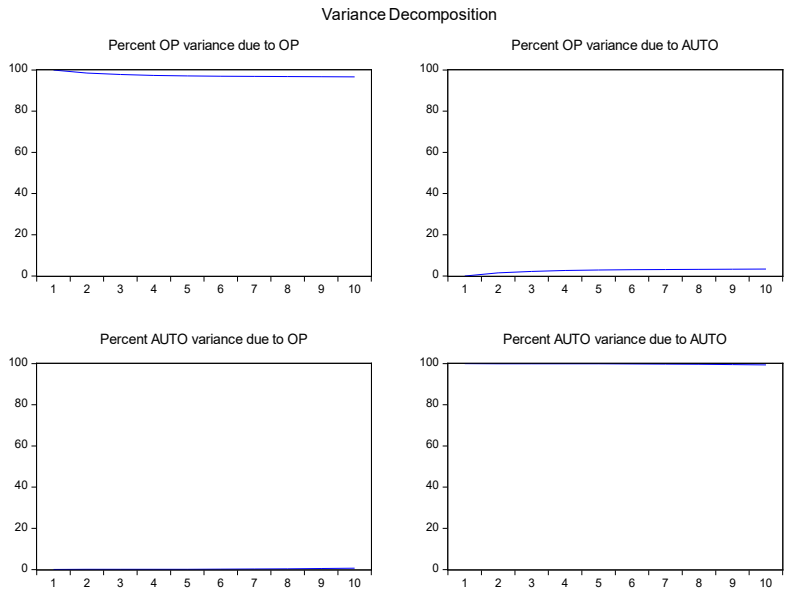


Table 4 below shows the Granger Casualty test tables, with each variable as dependent. Considering above hypothesis, only textile, paper and board and petroleum industrial production p-values are 0.44, 0.81 and 0.057 respectively, which are all above the 5% significance level. Therefore we can say null hypothesis is not rejected as there is no significant relationship between textile, paper and board and petroleum industrial production level and oil prices shocks. Looking at the above hypothesis, the p-values of iron and steel, Consumer Price Index and automobile industrial production level are 0.039, 0.025 and 0.024 respectively, these p-values are all below 5% significance level, therefore null hypothesis must be rejected at this level of significance and it can be concluded that there is significant relationship between iron and steel, Consumer Price Index and automobile industrial production level and oil prices shocks. As the industries taken under this research are the major industries of Pakistan that shows the overall production level of Pakistan. That is why the above hypothesis is developed to show the impact and significant relationship between the industries and oil prices shocks. As the p-value of the whole model is 0.003, which is much less than 5% level of significance therefore we can conclude that there is significant relationship between textile, paper and board, petroleum, iron and steel, Consumer Price Index and automobile industrial production level and oil prices shocks.

Table 4: Granger Causality Test

D.V: Pnb	Chi-Sq	Prob.	D.V: Ins	Chi-Sq	Prob.
Txt	2.079296	0.3536	Txt	3.217889	0.2001
Petro	1.424301	0.4906	Pnb	1.506830	0.4708
Op	1.897059	0.3873	Petro	5.570854	0.0617
Ins	0.109525	0.9467	Op	7.348994	0.0254
Cpi	2.014962	0.3651	Cpi	4.593439	0.1006
Auto	0.212168	0.8993	Auto	3.464682	0.1769
All	15.82066	0.1996	All	20.67730	0.0553
D.V: Petro			**D.V: Cpi**		
Txt	7.982576	0.0185	Txt	0.695876	0.7061
Pnb	1.812496	0.4040	Pnb	8.463630	0.0145
Op	1.802549	0.4061	Petro	1.672534	0.4333
Ins	18.66066	0.0001	Op	4.813854	0.0901
Cpi	15.25524	0.0005	Ins	2.944779	0.2294
Auto	2.867972	0.2384	Auto	0.769451	0.6806
All	38.98529	0.0001	All	21.55259	0.0429
D.V: Op			**D.V: Auto**		
Txt	1.602409	0.4488	Txt	7.042887	0.0296
Pnb	0.404961	0.8167	Pnb	1.000994	0.6062
Petro	5.732057	0.0569	Petro	0.342026	0.8428
Ins	6.462425	0.0395	Op	0.444365	0.8008
Cpi	7.320938	0.0257	Ins	1.383878	0.5006
Auto	7.430313	0.0244	Cpi	6.530376	0.0382
All	28.99935	0.0019	All	14.62763	0.2624

This table shows the granger causality results of all the time-series variables.

CONCLUSION

As per the literature review of the past relevant studies in this area, it was found that the effects of oil prices shocks can vary geographically. In country like Japan, this was an exception to other countries as due to the rise in oil prices, Japanese industrial production rose. Pakistan's major industries were taken under consideration to project the overall industrial production level like Automobile industry, Iron and Steel industry, Petroleum industry, Paper & Board industry and textile industry. As per the research it was found out that Textile, Paper and Board and Petroleum industry had no impact on their industrial production level due to oil price shocks in Pakistan from mid-2000 to mid-2015. This is a positive sign for Pakistan as these industries are efficient in their production. Having no impact on their industrial production level because of oil prices shocks can be due to reasons like efficiency in utilizing resources, preplanning of the management, stocking up oil barrels, minimal oil requirement in their production plant and encouragement through subsidies by the government. On the other hand, considering other major industries in Pakistan like automobile and Iron and steel industry had a greater negative impact on their total output level due to the oil price shocks. As the oil prices rose, the production fell and it shows the indirect relationship in long-term between oil prices and production of iron and steel and automobile industry in Pakistan. Although there can be many other factors as well that lead to the decrease in the production level like mismanagement, inefficiency of the production plant, rise in factory overheads. Iron and steel industry used to be the back born of Pakistan and the industry has drastically declined due to factors like political instability and other foreign entity's interference. Rise in the oil prices effect the industrial production of iron and steel and

automobile industry negatively, which further leads having a greater impact on the economy of Pakistan. Slow growth in infrastructure and instability in industrial production can be unfortunate for the future of Pakistan until serious measures are taken and implemented. Consumer Price Index (CPI) also had a significant relationship with the oil price shocks.

Due to the rise in the oil prices, the household goods became harder to afford. This causes inflation when the consumer cannot afford to buy the necessity goods for living at a lower income. In order to control and stabilize the oil prices so that the industrial production level is not affected, following Government can take strong initiatives to regulate the oil prices. Oil importing treaty can be signed with the oil exporting countries such as Iran and Saudi Arabia to promote trade and to stabilize the oil prices, this will benefit both countries mutually. More researches can be carried out by the industries that are heavily involved in oil consumption for their production to create awareness among the management and financial analysts. Precautionary steps can also be taken by industries by stocking up oil in barrels for future production. Competitive market can be developed for the economic growth so that production along with product quality is not compromised. Efficiency of utilizing the resources can be applied so that the productivity is maximized in minimum time. Furthermore, Forecasting oil prices for future can help take precautionary steps to be flexible enough to control the industrial production level. In continuation of the above, oil and natural gas reserves can be explored and utilized efficiently whenever there is a disequilibrium in demand and supply of oil prices in order to regulate and stabilize the oil prices.

REFERENCES

Al-Ameri, L. (2012). Oil And The Macroeconomy: Empirical evidence from 10 OECD countries.

Bedi-uz-Zaman, M. F., & Ullah, S. (2011). Sectoral oil consumption and economic growth in Pakistan: An ECM approach. *American journal of scientific and industrial research*, *2*(2), 149-156.

Chugtai, M,W., & Kazmi, M.H. (2014). Interaction between sharp oil prices and economic growth in Pakistan, *RJEBS,* 4(2).

Fukunaga, I., Hirakata, N., & Sudo, N. (2010). *The effects of oil price changes on the industry-level production and prices in the US and Japan* (No. w15791). National Bureau of Economic Research.

Harrera, A, M., Lagalo, L, G., and Wada, T. (2011) Relationship between the Oil Price shocks and Industrial Production, *Journal of Monetary Economics* 56 (6) 749-765

Hassan Shah Jehan. 14 December, 2014. Impact of Oil Prices on Pakistan, *Daily Times*

Hunt, B., Isard, P., & Laxton, D. (2002). The macroeconomic effects of higher oil prices. *National Institute Economic Review*, *179*(1), 87-103.

Jamali, M. B., Shah, A., Soomro, H. J., Shafiq, K., & Shaikh, F. M. (2011). Oil Price Shocks: A Comparative Study on the Impacts in Purchasing Power in Pakistan. *Modern Applied Science*, *5*(2), 192.

Jawad, M. (2013). An econometrics Analysis of Oil price volatility. *International Journal of Economics and Finance Management,* 1 (1), 1-4.

Jawad, M. (2013). Oil price volatility and its impact on economic growth in Pakistan. *Journal of Finance and Economics*, *1*(4), 62-68.

Jiménez-Rodríguez*, R., & Sánchez, M. (2005). Oil price shocks and real GDP growth: empirical evidence for some OECD countries. *Applied economics*, *37*(2), 201-228.

Khan, M. A., & Ahmed, A. (2011). Macroeconomic effects of global food and oil price shocks to the Pakistan economy: a Structural Vector Autoregressive (SVAR) analysis. *The Pakistan Development Review*, 491-511.

Kilian, L., & Vigfusson, R. (2009). Pitfalls in estimating asymmetric effects of energy price shocks.
Kilic, C. (2014). Effects of Oil and Natural Gas Prices on Industrial Production in the Eurozone Member Countries. *International Journal of Energy Economics and Policy*, *4*(2), 238.

Mehrara, M., & Sarem, M. (2009). Effects of oil price shocks on industrial production: evidence from some oil-exporting countries. *OPEC Energy Review*, *33*(3-4), 170-183.

Mussa, M. (2000). The impact of higher oil prices on the global economy. *International Monetary Fund*, *8*.
Nazir, S., & Qayyum, A. (2014). Impact of Oil Price and Shocks on Economic Growth of Pakistan: Multivariate Analysis.

Srithar, P., Bairav, N., Mariselvam, G. March (2015). Oil Price Volatility and its Impact on the selected Economic Indicators in India, *International Academic Research Journal of Economics and Finance,* 3(4), 10-16

MARTINGALE REGRESSIONS FOR A CONTINUOUS TIME MODEL OF EXCHANGE RATES

Zi-Yi Guo, Wells Fargo Bank, N.A.

ABSTRACT

One of the daunting problems in international finance is the weak explanatory power of existing theories of the nominal exchange rates, the so-called "foreign exchange rate determination puzzle". A continuous-time model is proposed to study the impact of order flow on foreign exchange rates. The model is estimated by a newly developed econometric tool based on a time-change sampling from calendar to volatility time. The estimation results indicate that the effect of order flow on exchange rates is more significant compared with the traditional econometric estimations and moreover the model performance is improved. The normality tests of the distribution of regression residuals confirm our application of the new econometric tool.

KEYWORDS: High frequency data; Time change; Brownian motion

JEL CLASSIFICATION:

INTRODUCTION

In international finance, the weak power of existing theories in explaining nominal exchange rate fluctuations is one of the daunting problems. Lyons (2001) named this weak explanatory power as the "exchange rate determination puzzle." Following the pioneer work by Evans and Lyons (2002), recent empirical evidence from market microstructure approach has shown that most short-run exchange rate volatility can be explained by a new variable - order flow (see Vitale (2007) for a survey). The order flow is defined as the net of buyer-initiated and seller-initiated orders for the asset trading in the market, a measure of net buying pressure. The reason why order flow drives the nominal exchange rates is because order flow conveys heterogeneous information, either of the future macroeconomic fundamentals or of unobserved liquidity demands, hedging demands, or speculative demands and so on. In the traditional macro approach, with homogeneous information the mapping from the information to equilibrium exchange rates is immediate, so order flow does not convey any information about the market clearing prices. While within the market microstructure framework individuals possess private information, the private information is conveyed by order flow during the trading process, which in turn affects market-clearing prices. Most empirical estimations about the nominal exchange rates with order flow in the literature have relied on high-frequency data, such as daily, hourly and five-minute (e.g.

Evans and Lyons, 2002, 2008, Evans, 2002, Rime, Sarno and Sojli, 2010, Babbs and Guo, 2017, Guo, 2017), and traditional econometric tools (such as OLS). However, it is well known that the direct use of high frequency data in traditional econometric estimations has several drawbacks. First, the conditional mean processes of interest in many economic and financial models are dominated by the error processes, since the later one has a higher magnitude; second, the distributions of errors in many models are changing overtime and far from the normal distributions, such as the peakedness and fat-tails phenomena in financial data; finally, the variables in conditional mean part might correlate with the errors if the orthogonality condition is approximated by the Euler scheme, which creates severe identification issues. In this paper, we empirically study the impact of order flow on the nominal exchange rates by using high-frequency data in a continuous time framework. We take an advantage of a newly developed econometric methodology by Park (2010). The methodology relies on random sampling

using a time change from calendar to volatility time instead of a fixed-interval sampling. The sampling chronometer runs at a rate inversely proportional to the volatility. After using this chronometer, the error processes become a standard Brownian motion and samples could be treated as being i.i.d. normal (This idea has also been used by Yu and Phillips (2001), Jeong, Kim and Park (2015), Chang, Choi, Kim and Park (2016), and so on). With this new methodology, our estimation reflects that the impact of order flow on exchange rate increases significantly compared with the traditional econometric estimation in Evans and Lyons (2002). The normality testsof regression residuals confirm the validity of the new methodology and after time change regression residuals are normally distributed.

A Model of Exchange Rate Determination in Continuous Time

We build our model in a continuous-time setting. We assume the individual demand b_{Ft}^{i} for foreign currency is linearly determined by three different components: the public information I_t^P, the private informationI_t^i and the exchange rates (asset prices) s_t. Bacchetta and van Wincoop (2006) demonstrate this assumption in a discrete model (see equation (12) in their paper). The assumption can be rewritten as

$$db_{Ft}^{i} = \alpha_1 dI_t^p + \alpha_2 ds_t + \alpha_3 dI_t^i. \quad (1)$$

The demand b_{Ft}^{i}consists of two components: market orders (order flow) and limit orders. In the paper, we treat the foreign exchange market as an explicit auction market (Bacchetta and van Wincoop (2006) also make this assumption. Lyons (2001) has a detailed discussion of the nature of the foreign exchange market). In the market, limit orders are on the passive side, and provide liquidity to the market. Market orders are defined as the initiator orders and be confronted with the passive outstanding limit orders. We assume limit orders only depend on public information, and market orders exclusively depend on private information. Since market orders only depend on private information, we have

$$dx_t^i = \alpha_3 dI_t^i - E(\alpha_3 dI_t^i | I_t^p), \quad (2)$$

wherex_t^i denotes individual *i*'s market orders until time *t*. We do not include ds_t in the public information set, because market orders are placed before the exchange rate is revealed. Further, we assume$E(\alpha_3 dI_t^i | dI_t^p) = \alpha_4 dI_t^p$ and define order flow as $x_t = \int x_t^i \, di$. With the market clearing condition in equilibrium$\int b_{Ft}^{i} \, di = 0$, the foreign exchange rates are determined as follows

$$ds_t = \eta_1 dI_t^p + \eta_2 dx_t \quad , \quad (3)$$

where η_1=-(α_1+α_4)/$\alpha_2$and η_2=-1/α_2. This equation indicates that the foreign exchange rate is jointly determined by a public information component and a private information component. The later one is summarized by order flow x_t. We use the interest rate differential dr_t to approximate the public information component I_t^p. The equation eventually can be written as

$$ds_t = \eta_1 dr_t + \eta_2 dx_t + \sigma_t dw_t, \quad (4)$$

where w_t is a standard Brownian motion, and the volatility term $\sigma_t dw_t$ is assumed to summarize all the measurement errors. Evans and Lyons (2002) build a portfolio shifts model and prove the change of the foreign exchange rates is a linear function of the public-information increment and the unobservable portfolio shift, which is essentially a discrete version of equation.

ESTIMATION METHODOLOGY

We adopt a newly developed estimator by Park (2010) to estimate equation. Instead of a fixed-interval sampling which might have a time-varying and higher-magnitude volatility term, we use a random sampling by using a time change from calendar to volatility time. The key idea of Park (2010) is that all continuous martingales become Brownian motion if their sample paths are read using a clock running at the speed set inversely to the rate of increase in their quadratic variations. Since we assume all the volatilities are summarized by the term$\sigma_t dw_t$and $\int_0^t \eta_1\, dr_t + \eta_2 dx_t$is of bounded variation, the stop time then can be calculated as

$$T_t = inf_{s>0}\{\left[\int_0^s \sigma_t dw_t\right]_s > t\} = inf_s\{[s]_s > t\}. \quad (5)$$

After time change, equation (4) can be written as

$$ds_{T_t} = \eta_1 dr_{T_t} + \eta_2 dx_{T_t} + dV_t, \quad (6)$$

where V_t is a Brownian motion.

Assuming Δ>0, equation (6) can be rewritten as

$$z_i = \Delta^{-1/2}[s_{T_{i\Delta}} - s_{T_{(i-1)\Delta}} - \eta_1(r_{T_{i\Delta}} - r_{T_{(i-1)\Delta}}) - \eta_2(x_{T_{i\Delta}} - x_{T_{(i-1)\Delta}})],$$

for*i = 1,...,n*. $\{z_i\}_{i=1,\dots,n}$ are distributed as *i.i.d.* standard normal. $T_{i\Delta}$is defined as

$$T_{i\Delta} = \arg \min_{t_k > T_{(i-1)\Delta}} |\sum_{j=T_{(i-1)\Delta}+1}^{k} (s_{t_j} - s_{t_{j-1}})^2 - \Delta|.$$

Denote $\theta=(\eta_1,\eta_2)$, let (z_i) be the observed values of $z_i(\theta)$ arranged in the ascending order, i.e., $\{z_{(1)}<\cdots<z_{(N)}\}$, and suppose $w_i = \Phi(z_{(i)})$, where Φ is the standard normal distribution function. The 1-dimensional (d=1) Martingale Estimator (MGE) of θ can be introduced as

$$\theta_N = \text{argmin} \min_{\theta \in N}\{\frac{1}{N}\sum_{i=1}^{N}\left(\frac{2i-1}{2N} - \omega_i\right)^2 + \frac{1}{12N^2}\}. \quad (7)$$

Park (2010) proves its asymptotic consistency and provides other MGEs with high dimensions. For simplicity, we only consider the 1-dimensional MGE.

EMPIRICAL RESULTS

The dataset of order flow is the same as in Evans (2002). The original dataset contains time-stamped, tick-by-tick observations of actual transactions on the Reuters D2000-1 system for the largest spot market (DM/$) over a four-month period, May 1 - August 31, 1996. According to Reuters, over 90 percent of the world's direct interdealer transactions took place through the system. Although trading can be made on the system 24 hours a day, 7 days a week, the dataset excludes weekends (too few observations in the weekends) and a feed interruption caused by a power failure, and has 79 full trading days in the sample with 255,497 trades.

That interdealer order flow is positive (negative) is defined as a dealer initiating a bilateral conversation purchases (sells) foreign exchange at the ask (bid) quote. The dataset does not have the information of the size of individual transactions and we use the number of transactions as a

proxy variable (see Evans (2002) for a detailed discussion). The order flow (in thousands) is accumulated in every five-minute interval. We use the mean of the last purchase price and the last sale price in that time interval as the exchange rate. The dataset covers 13,434 observations. We can only collect the daily data of overnight interest rates for the dollar and the Deutsche mark from Datastream. We assume the interest rates do not change during each day and use the daily interest rates to approximate the instantaneous interest rates within that day.

The theory of the estimator does not have any requirement for Δ. However, in practice we choose the optimal Δ based on two considerations. First, Δ should not be too small, and otherwise we do not have enough samples to effectively estimate the quadratic variations and the estimation of time change might have serious bias. On the other hand, if we choose Δ in a large value, after time change sampling we could not have enough observations for the martingale estimation. Based on these two considerations, we choose Δ=0.4188, which gives us N=80 observations after time change sampling. We change the value of Δ as a robust check.

Table 1: Main Results of Estimation

	N=80		**N=40**	
	Fixed-time	Time-change	Fixed-time	Time-change
η_1	0.224	0.258	0.127	0.080
η_2	1.9498**	5.470**	1.704**	5.325**

*** indicates statistical significance at 5% level.*

As we can see in Table 1, when Δ=0.4188 and N=80, with fixed-interval sampling, the coefficient of 1.949 in the estimation equation implies that 1,000 more dollar purchase than sales increases the deutsche mark price of a dollar by 1.949 percent, which is consistent with the results obtained in Evans and Lyons (2002). However, with time-change random sampling, the coefficient increases to 5.470., which not only supports the view that order flow conveys information and correlates with foreign exchange rates, but also improves the prediction by a large amount. Given an average trade size in our sample of $3.9 million, our MGE indicates $1 billion of net dollar purchases increases the deutsche mark price by 1.403 percent (=5.470/3.9) instead of by 0.500 percent (=1.949/3.9) with the traditional econometric estimation. Our estimation shows very similar results with different values of Δ and N.

The reason why it is better to use time-change sampling than fixed-interval sampling is because the nature of high-frequency data. Figure 1 presents the distribution of the estimation errors. The solid line is the true distribution of our estimation errors, and the dotted line is the normal distribution which has the same mean and variance as the true distribution. Panel A denotes the estimated errors sampled at fixed-time intervals, and Panel B denotes the estimated errors sampled at time change. The figure shows that if we sample at fixed-time intervals, the estimation errors are far away from being normal, while if we sample at time change, the estimated errors are very close to be normal. Table 2 shows the p-value of the normality tests for the case of N=80, which supports our interpretation. With time-change sampling, we cannot reject the null hypothesis at 1%, 5%, or 10% level.

Figure 1: Regression Residuals with Fixed-Time Sampling and Time-Change Sampling

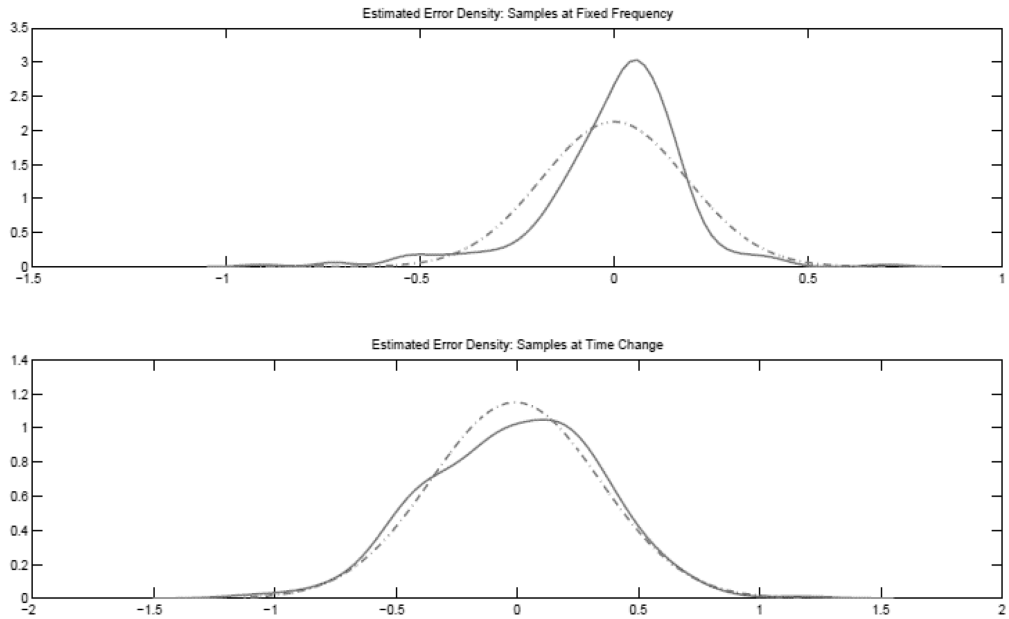


Table 2: Normality Test for the Estimated Residuals

	Kolmogorov-Smirnov	**Shapiro-Wilk**	**Cramer-von Mises**	**Anderson-Darling**
Fixed-time	0.009	0.000	0.006	0.003
Time-change	0.434	0.125	0.354	0.398

CONCLUSION

This paper makes use of a new econometric methodology to estimate the correlation of exchange rates and order flow, a key variable to explain the short-run exchange rate fluctuations. We collect our samples with a time change instead of the traditional fixed-interval approach. Our empirical results support the argument that order flow has a strong impact on foreign exchange rates, and improve the existing estimation results by traditional econometric approaches. The normality tests of the distribution of regression residuals confirm our application of the new econometric methodology.

REFERENCES

Babbs, S. and Z. Guo, 2017. Empirical performance of GARCH models with heavy-tailed innovations. mimeo.

Bacchetta, P. and E. van Wincoop, 2006. Can information heterogeneity explain the exchange rate determination puzzle? American Economic Review 96, 552--576.

Chang, Y., Y. Choi, H. Kim and J. Park, 2016.Evaluating factor pricing models using high frequency panels. Quantitative Economics 7, 889-933.
Evans, M. 2002. FX trading and exchange rate dynamics.Journal of Finance 57, 2405--2447.

Evans, M. and R. Lyons, 2002.Order flow and exchange rate dynamics.Journal of Political Economy 110, 170--180.

Evans, M. and R. Lyons, 2008. How is macro news transmitted to exchange rates 88, 26-50.

Jeong, D., H. Kim and J. Park, 2015. Does ambiguity matter? estimating asset pricing models with a multiple-priors recursive utility. Journal of Financial Economics 115, 361-382.

Guo, Z., 2017. Models with short-term variations and long-term dynamics in risk management of commodity derivatives.mimeo.

Lyons, R., 2001. The microstructure approach to exchange rates. Cambridge MA: MIT Press.

Park, J., 2010. Martingale regressions on conditional mean models in continuous time.mimeo.

Rime, D., L. Sarno and E. Sojli, 2010. Exchange rate forecasting, order flow and macroeconomic information. Journal of International Economics 80, 72-88.

Vitale, P., 2007. A guided tour of the market microstructure approach to exchange rate determination.Journal of Economic Surveys 21, 903--934.

Yu, J. and P. Phillips, 2001. A Gaussian approach for continuous time models of the short-term interest rates. Econometrics Journal 2, 210-224.

HOUSING DYNAMICS, EMPIRICAL FACTS AND THE BUSINESS CYCLE

Zi-Yi Guo, Wells Fargo Bank, N.A

ABSTRACT

The recent financial crisis has witnessed the importance of the housing markets in macroeconomic fluctuations. We investigate the correlation between housing dynamics and the business cycle for a variety of countries. Our empirical results confirm the two daunting facts faced by lots of macroeconomic modelers: (i) house prices are highly volatile and closely correlated with the business cycle, which is at odds with the evidence that rental prices are relatively stable and almost uncorrelated with the business cycle; and (ii) residential investment leads the business cycle while nonresidential investment moves contemporaneously with the business cycle.

KEYWORDS: Heterogeneous Information; DSGE Model; Housing Market

JLE CLASSIFICATIONS: C63; E22; E32

INTRODUCTION

The recent financial crisis that started in the U.S. in December 2007 has demonstrated the importance of the housing sector in macroeconomic modeling. In response to the recession, a growing literature has tried to incorporate the housing sector into standard macroeconomic models to explain stylized facts in the housing market and the business cycle. For instance, Iacoviello (2010) is a recent survey. A non-exhaustive reading list includes Iacoviello (2005), Davis and Heathcote (2007), Iacoviello and Neri (2010),Mian and Sufi (2011), Chaney, Sraer, and Thesmar (2012), Rupert and Wasmer (2012), Liu, Wang, and Zha (2013), Chatterjee and Eyigungor (2015), Burnside, Eichenbaum, and Rebelo (2016), Guo (2017) and Favilukis, Ludvigson, and Nieuwerburgh (2017).However, there are two facts that existing quantitative macroeconomic models have difficulty explaining: house prices are highly volatile and closely correlated with the business cycle, which is at odds with the evidence that rental prices are relatively stable and almost uncorrelated with the business cycle; and residential investment leads the business cycle while nonresidential investment moves contemporaneously with the business cycle.

The main goal of this paper is to present two empirical facts in the housing market and provides guidance for quantitative macroeconomic modelling. To incorporate the housing sector into the standard dynamic stochastic general equilibrium (DSGE) model, one usually assumes that firms need a collateral asset to secure their external financing as in Kiyotaki and Moore (1997), and specifies the collateral asset as houses, such as Iacoviello (2005), and Liu, Wang, and Zha (2013) et al. These types of models succeed in explaining either the close correlation between house prices and nonresidential investment or the close correlation between house prices and consumption, but fails in explaining the contrast between the high volatility of house prices and the low volatility of rental prices. Therefore to explain the observed difference between the volatility of house prices and the volatility of rental prices in a DSGE model, in addition to incorporating the financial frictions as in Liu, Wang, and Zha (2013), one should consider other types of mechanism, such as the information frictions in Guo (2017), into the standard DSGE model for quantitative macroeconomic analysis of housing dynamics.

In the standard DSGE model with financial frictions, houses can be viewed as assets (see Equation (20) in Liu, Wang, and Zha (2013)). If we define the rental prices as the marginal rate of substitution (MRS)

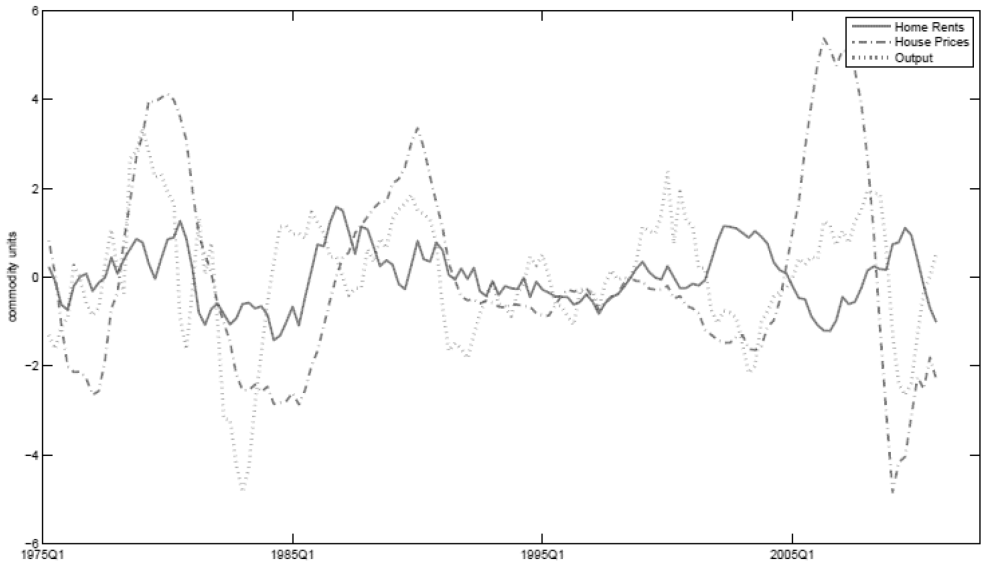
between housing consumption and goods consumption, the asset pricing theory implies that house prices are determined by the discounted sum of future rents. With consumption smoothing, the model predicts that the volatility of house prices is much lower than the volatility of output (see Liu, Wang, and Zha (2013) for a detailed discussion). However, if households have heterogeneous information about the future average MRS between housing consumption and goods consumption, house prices will also be determined by households' expectations of other households' expectations of the future average MRS, households' expectations of other households' expectations of other households' expectations of the future average MRS, and so on. In Guo (2017), a similar idea can also be found in Guo and Shintani (2017), it shows that higher-order expectations of the future average MRS play a potential role in determining the fluctuations of house prices and the disconnect between house prices and the discounted sum of future rents.

The other fact which standard macroeconomic models have difficulty in explaining is the lead-lag relationship between residential investment and nonresidential investment over the business cycle (see Davis, 2010, for a survey). The reason why standard real macroeconomic models have difficulty in explaining the lead-lag relationship is because nonresidential capital produces market consumption and investment goods, whereas residential capital produces only home consumption goods (e.g. Fisher, 2007). The asymmetry in how many goods to substitute away from residential capital provides a strong incentive to substitute away from residential capital toward nonresidential capital after a productivity shock. In our model, with incomplete information firms cannot fully observe the true TFP shocks, so the model generates a dampened response of nonresidential investment to TFP shocks. On the other side, since the amplified response of house prices mainly comes from the rising demand of real estate from households, the response of residential investment to TFP shocks is dampened, but to a smaller degree. In total, the correlation between lead residential investment and nonresidential investment increases, as does the correlation between lead residential investment and output. Our calibration shows that the correlation between lead residential investment and nonresidential investment increases from a negative value to a large positive value. The remainder of the paper is organized as follows. Section 2 provides empirical evidence about the two facts in the housing market and the business cycle. Section 3 introduces two simple models to analyze the two facts. Section 4 discusses the empirical results of the two models. Finally, section 6 concludes.

Empirical Facts in the Housing Market

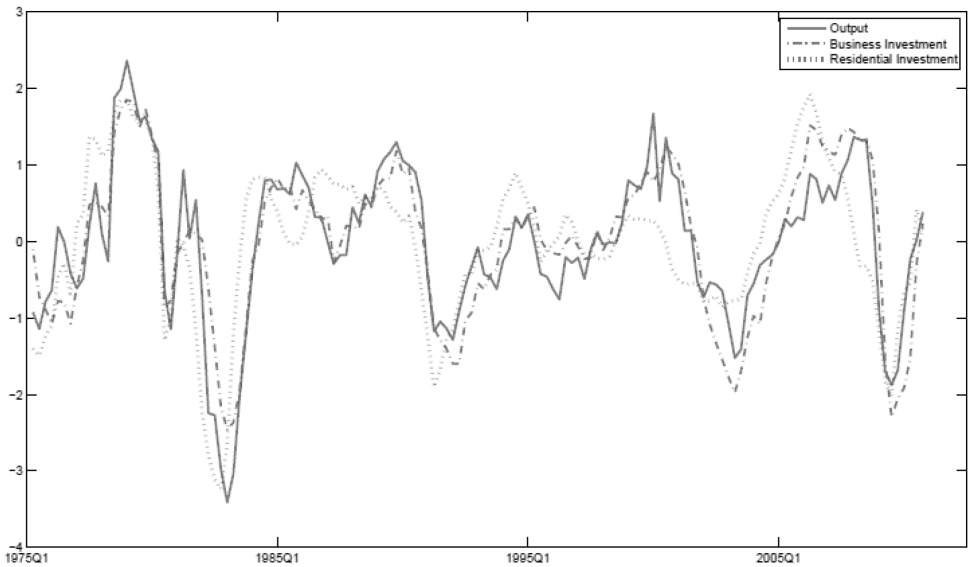
Figure 1 illustrates the cyclical components of house prices and rental prices with the business cycle for the United States from 1975Q1 to 2010Q3.We collect the data of output, consumption, residential investment, and nonresidential investment from the St. Louis Fed (all data are log-linearized and filtered using the Hodrick-Prescott filter). House prices are closely correlated with the business cycle and their correlation with U.S. GDP is around 0.52. In contrast, rental prices are almost uncorrelated with the business cycle and their correlation with U.S. GDP is less than 0.06. Furthermore, house prices are much more volatile than output and their standard deviation is around 1.55 times of the standard deviation of output. However, rental prices are much less volatile and their standard deviation is only 0.46 times of the standard deviation of output.

Figure 1: Home Rents and House Prices with the Business Cycle



Since residential investment and nonresidential investment are much more volatile than output, for illustration purpose we normalized the cyclical components of residential investment, nonresidential investment and output.Figure 2 displays the dynamics of residential investment, nonresidential investment and output over the business cycle for the United States from 1975Q1 to 2010Q3. The three components present quite close fluctuations over the business cycle, but residential investment leads the output and nonresidential investment moves contemporaneously with the business cycle.

Figure 2: Residential Investment and Nonresidential Investment with the Business Cycle



Simple Models for Analyzing Housing Dynamics

In this section, we empirically present the two facts that existing macroeconomic models have difficulty in explaining: the disconnect between house prices and the discounted sum of future rents; and the lead-lag relationship between residential investment and nonresidential investment. As discussed in Mayer(2011), to investigate the disconnect between house prices and the discounted sum of future rents, there are three alternative approaches commonly used in the literature: the user-cost methodology which compares the present discounted value of future rents with house prices; the construction-cost approach that compares the cost of constructing a new home with house prices; and the affordability approach which compares the ability of potential buyers of the house with house prices. In this paper, we consider the user-cost approach for its popularity used in the literature. This approach takes the simple non-arbitrage condition that the rent-price ratio should be equal to the user cost of housing, which is the sum of the after-tax equivalent-risk opportunity cost of capital and the expectation of future house prices appreciation excluding maintenance cost. This implies that the following relationship holds at each point in time:

$$\frac{R_t}{P_t} = \alpha_0 + \alpha_1 i_t + \alpha_2 \frac{(1-\delta_h)P_{t+1} - P_t}{P_t} + \varepsilon_t, \qquad (1)$$

whereR_t is the rental price for a representative home for one year at time *t*, $P_t$is the corresponding purchase price of the same home, i_t is the opportunity cost of capital, δ_h is the home depreciation rate, and ε_t is white noise. The second fact that we want to investigate is the lead-lag relationship between residential investment and nonresidential investment over the business cycle. Let I_t^S,I_t, and $Y_t$denote residential investment, nonresidential investment and output respectively, we first calculate the simple Pearson correlation coefficient:

$$\rho(I_{t-i}^S, I_{t-j}),\ \rho(I_{t-i}^S, Y_{t-j}) \text{and}\ \rho(Y_{t-i}, I_{t-j}), \qquad (2)$$

where *i* and *j* are time lags.To further investigate the causality effect between residential and nonresidential investment, we conduct a bivariate vector autoregression (VAR) with a Granger-causality test for these two types of investment. To apply the Granger-causality test, we first test whether the two series have a unit-root process by the Dickey-Fuller test. If the two series are of I(1), we further test whether the two are co-integrated. If we cannot detect a cointegration relationship between the two series, the following formulation is used in testing the null hypotheses:

$$\begin{cases} \Delta I_t^s = \alpha_0 + \sum_{i=1}^k \alpha_{1i}\, \Delta I_{t-1}^s + \sum_{i=1}^k \alpha_{2i}\, \Delta I_{t-i} + \varepsilon_{1t} \\ \Delta I_t = \beta_0 + \sum_{i=1}^k \beta_{1i}\, \Delta I_{t-1}^s + \sum_{i=1}^k \beta_{2i}\, \Delta I_{t-i} + \varepsilon_{1t} \end{cases}. \qquad (3)$$

Failing to reject the H₀: $\alpha_{21} = \alpha_{22} = \cdots = \alpha_{2k} = 0$ implies that nonresidential investment does not Granger cause residential investment. Likewise, failing to reject H₀: $\beta_{11} = \beta_{12} = \cdots = \beta_{1k} = 0$ implies that residential investment does not Granger cause nonresidential investment. If the series are cointegrated, we need to incorporate an error correction term in testing the null hypotheses:

$$\begin{cases} \Delta I_t^s = \alpha_0 + \delta_1(I_t^s - \lambda I_t) + \sum_{i=1}^k \alpha_{1i}\, \Delta I_{t-i}^s + \sum_{i=1}^k \alpha_{2i}\, \Delta I_{t-i} + \varepsilon_{1t} \\ \Delta I_t = \beta_0 + \delta_2(I_t^s - \lambda I_t) + \sum_{i=1}^k \beta_{1i}\, \Delta I_{t-i}^s + \sum_{i=1}^k \beta_{2i}\, \Delta I_{t-i} + \varepsilon_{2t} \end{cases}, \qquad (4)$$

in which δ_1 and δ_2 denote speeds of adjustment. Failing to reject the H₀: $\alpha_{21} = \alpha_{22} = \cdots = \alpha_{2k} = 0$and δ_1=0 implies that nonresidential investment does not Granger cause residential investment. Likewise, failing

to reject H_0: $\beta_{11} = \beta_{12} = \cdots = \beta_{1k} = 0$and δ_2=0 implies that residential investment does not Granger cause nonresidential investment.

Model Results

We collect house prices and rent data from 1960Q1 to 2010Q3 from the Federal Housing Finance Agency (FHFA) home price index, and use the data with the same period from the Case-Shiller-Weiss (CSW) home price index as a robustness check. The FHFA series is well-known for its broad geographic coverage, but it covers only conventional mortgages. On the other hand, the CSW series covers both conventional and unconventional mortgages (see Davis and Heathcote (2007) for a detailed description of the data set). By assuming that the risk premium of house price fluctuations is constant, we take the federal funds rate to approximate the opportunity cost of capital. To introduce maintenance costs, we assume that houses depreciate at a constant rate δ_h=0.01 as in Iacoviello and Neri (2010). Table 1 presents the regression results of Equation (1). The results show that appreciation in house prices has almost no explanatory power in the fluctuations of the rent-price ratio. One percent increases in house prices predict around 0.09 increases in rent-price ratio for the FHFA series, and around 0.02 increases for the CSW series. The null hypothesis α_2=1 is rejected at any significance level for both of the two data sets. Thus, the regression results confirm the disconnect between house prices and the discounted sum of future rents.

Table 1: House price appreciation and rental prices

	α_0	α_1	α_2
The FHFA series	0.0449**	0.0022**	0.0899**
The CSW series	0.0439**	0.0024**	0.0191**

** indicates rejection at 1% significance level.

The literature in home production has demonstrated that residential investment leads the business cycle and nonresidential investment lags the business cycle for the U.S. economy. However, Kydland, Rupert, and Šustek (2016) empirically show that the lead-lag relationship in the developed countries only holds for the two Western-Hemishpere countries: USA and Canada, and in other developed economies there is no such a clear feature of the lead-lag relationship between either residential investment or nonresidential investment and the business cycle. We reconsider the fact and calculate the correlations among the lead (lag) residential investment, the lead (lag) business investment, and the lead (lag) output as in Equation (2) for the following countries and periods: Austria (1988Q1-2012Q2), Finland (1975Q1-2012Q2), France (1978Q1-2012Q2), Netherlands (1988Q1-2012Q2), the U.K. (1970Q1-2012Q2), the EU (1988Q1-2012Q2), Australia (1959Q3-2012Q2), Canada (1981Q1-2012Q2), and the U.S. (1960Q1-2012Q2).The EU is aggregated by the five following countries: Austria, Finland, France, Netherlands, and the U.K.. We collect the data for the European countries from the Eurostat, for Canada from the OECD, for Australia from Australian Bureau of Statistics, and for the U.S. from the St. Louis Fed, and all the data are logged and Hodrick-Prescott filtered. In Table 2, our main results confirm the leading (lagged) role of residential (nonresidential) investment over the business cycle in the U.S. and Canada. In other developed countries, there is no clear order among the second moments except Finland, which also shares this feature to some extent. One interesting thing in our calculation is that if we aggregate the five countries in the Europe together, the aggregate will also somewhat perform like the U.S. and Canada.

Table 2: Second Moments - Empirical lead-lag correlations

	Austria	FIN	FRA	NET	UK	EU	AUS	CAN	US
$\rho(I^s_{t-1}, I_t)$	−0.359	0.453	0.576	0.227	0.210	0.301	0.355	0.398	0.503
$\rho(I^s_t, I_t)$	−0.268	0.378	0.618	0.567	0.094	0.288	0.267	0.228	0.289
$\rho(I^s_{t+1}, I_t)$	−0.161	0.202	0.448	0.138	−0.029	0.182	0.137	0.018	0.021
$\rho(I^s_{t-1}, Y_t)$	0.047	0.669	0.540	0.378	0.467	0.722	0.519	0.640	0.689
$\rho(I^s_t, Y_t)$	0.029	0.668	0.595	0.489	0.513	0.715	0.578	0.580	0.571
$\rho(I^s_{t+1}, Y_t)$	0.019	0.560	0.604	0.463	0.454	0.618	0.503	0.378	0.345
$\rho(I_{t-1}, Y_t)$	0.381	0.452	0.082	0.416	−0.063	0.495	0.335	0.491	0.498
$\rho(I_t, Y_t)$	0.473	0.653	0.186	0.584	0.007	0.596	0.479	0.662	0.724
$\rho(I_{t+1}, Y_t)$	0.484	0.737	0.261	0.610	0.089	0.621	0.510	0.745	0.797

I^s_t, I_t, and Y_t denote residential investment, nonresidential investment and output respectively.

The data we use in testing Equation (3) or (4) are the same as in Table 2. However, we conduct the Granger-causality test for the period from 1984Q1 to 2005Q4 in the U.S. as a robustness check to avoid the potential problem of structural changes, since this period is well-known for its low volatility of the business cycle in contrast to other periods. The lag parameter *k* is selected by the Akaike information criterion (AIC). Table 3 shows the fact that in the U.S. and Canada residential investment Granger causes nonresidential investment and nonresidential investment does not Granger cause residential investment. This fact is very clear in Canada, but in the U.S., we can reject the null hypothesis that residential investment does not Granger cause nonresidential investment at any significance level, whereas we cannot reject the null hypothesis that nonresidential investment does not Granger cause residential investment for the period from 1984Q1 to 2005Q4 at 5% significance level, and for the period from 1960Q1 to 2010Q3 at 1% significance level. In other developed countries, there is no such feature similar as in the U.S. and Canada, except in Australia and the U.K. In contrast to the lead-lag relationship that the European aggregate shares with the U.S. and Canada, we cannot see such a similarity for the Granger causality of the two types of investment between the two regions.

Table 3: The causality test between residential and business investments

Country		$I^s_t \longrightarrow I_t$		$I_t \longrightarrow I^s_t$	
	Lag	χ^2 Value	p Value	χ^2 Value	p Value
Austria	4	4.120	0.390	8.199	0.085
Finland	6	13.63	0.034	12.318	0.055
France	6	116.52	0.000	99.495	0.000
Netherlands	4	5.311	0.257	7.454	0.114
UK	2	8.121	0.017	5.052	0.080
Euro	2	2.331	0.312	5.874	0.061
Australia	4	22.649	0.000	5.303	0.258
Canada	2	10.190	0.006	5.611	0.060
USA (1960Q1~2012Q2)	4	181.9	0.000	13.8	0.014
USA (1984Q1~2005Q4)	2	158.8	0.000	5.1	0.076

CONCLUDE

The recent standard quantitative business cycle models with financial frictions succeed in explaining the close correlations among house prices, consumption, and investment. However, the models cannot explain two facts: the disconnect between house prices and rental prices, and the lead-lag relationship between residential investment and nonresidential investment. In this paper, we test the two facts using data from a variety of countries. Our results confirm the two daunting facts faced by most of the macroeconomic modelers: (i) house prices are highly volatile and closely correlated with the business cycle, which is at odds with the evidence that rental prices are relatively stable and almost uncorrelated with the business cycle; and (ii) residential investment leads the business cycle while nonresidential investment moves contemporaneously with the business cycle. Guo (2017) presents a potential framework by introducing information heterogeneity into a standard real business cycle model with real estate production and financial frictions to explain the two facts. By assuming that agents are rationally confused about the sources of shocks, the model generates an amplified response of house prices to technology shocks, which explain the disconnect puzzle. Since the amplified response mainly comes from the rising demand of real estate from households, the model also partially explains the lead-lag relationship between residential investment and nonresidential investment.How to rigorously calibrate the model parameters is left for future research.

REFERENCES

Burnside, Craig, Martin Eichenbaum, and Sergio Rebelo, 2016. "Understanding booms and busts in housing markets." Journal of Political Economy, 124, pp. 1088-1147.

Chaney, Thomas, David Sraer, and David Thesmar, 2012. "The collateral channel: how real estate shocks affect corporate investment." American Economic Review, 102, pp. 2381-2409.

Chatterjee, Satyajit, and BurcuEyigungor, 2011. "A quantitative analysis of the US housing and mortgage markets and the foreclosure crisis." Review of Economic Dynamics, 18, pp. 165-184.

Davis, Morrs A., 2010. “Housing and the business cycle.” New Palgrave Dictionary of Economics Online, edited by S. Durlauf and L.Blume.

Davis, Morris A., and Jonathan Heathcote, 2007. "The price and quantity of residential land in the United States." Journal of Monetary Economics, 54, pp. 2595-2620.

Favilukis, Jack, Sydney C. Ludvigson, and Stijn Van Nieuwerburgh, 2017. "The macroeconomic effects of housing wealth, housing finance, and the limited risk-sharing in general equilibrium." Journal of Political Economy, 125, pp. 140-223.

Fisher, Jonas D., 2007. "Why does household investment lead business investment over the business cycle?" Journal of Political Economy, 115, pp. 141-168.
Guo, Zi-Yi, 2017. “Information heterogeneity, housing dynamics and the business cycle.” Mimeo.

Guo, Zi-Yi, and MototsuguShintani, 2017. "Noisy information, risk sharing and international business cycles." mimeo.

Iacoviello, Matteo, 2005. "House prices, borrowing constraints, and monetary policy in the business cycle." American Economic Review, 95, pp. 739-764.

Iacoviello, Matteo, 2010. "Housing in DSGE models: findings and new directions." in Bandt, O. de; Knetsch, Th.; Peňalosa, J.; Zollino, F. (Eds.), Housing markets in Europe: a macroeconomic perspective, Berlin, Hidelberg: Springer-Verlag, pp. 3-16.

Iacoviello, Matteo, and Stefano Neri, 2010. "Housing market spillovers: evidence from an estimated DSGE model." American Economic Journal: Macroeconomics, 2, pp. 125-164.

Kiyotaki, Nobuhiro, and John Moore, 1997. "Credit cycles." Journal of Political Economy, 105, pp. 211-248.

Kydland, Finn E., Peter Rupert, and Roman Sustek, 2016. "Housing dynamics over the business cycle." International Economic Review, 57, pp. 1149-1177.

Liu, Zheng, Pengfei Wang, and Tao Zha, 2013. "Land-price dynamics and macroeconomic fluctuations." Econometrica, 81, pp. 1147-1184.
Mayer, Christopher, 2011. "Housing bubbles: a survey." Annual Review of Economics, 3, pp. 559-577.

Mian, Atif, and Amir Sufi, 2011. "House prices, home equity-based borrowing, and the U.S. household leverage crisis." American Economic Review, 101, pp.2132-2156.

Rupert, Peter and Etienne Wasmer, 2012. "Housing and the labor market: time to move and aggregate unemployment." Journal of Monetary Economics, 59, pp. 24-36.

BIOGRAFIA

Zi-Yi Guo, Corporate Model Risk Management Group, Wells Fargo Bank, N.A., 301 S College St, Charlotte, NC 28202, zach.guo@wellsfargo.com. All views are those of the author and do not necessarily reflect those of the organization to which the author is affiliated.

SIX SIGMA LITE –TOOL SUBSETS FOR IMPROVEMENT PROJECTS

Gustavo A. Diaz,University of Phoenix

ABSTRACT

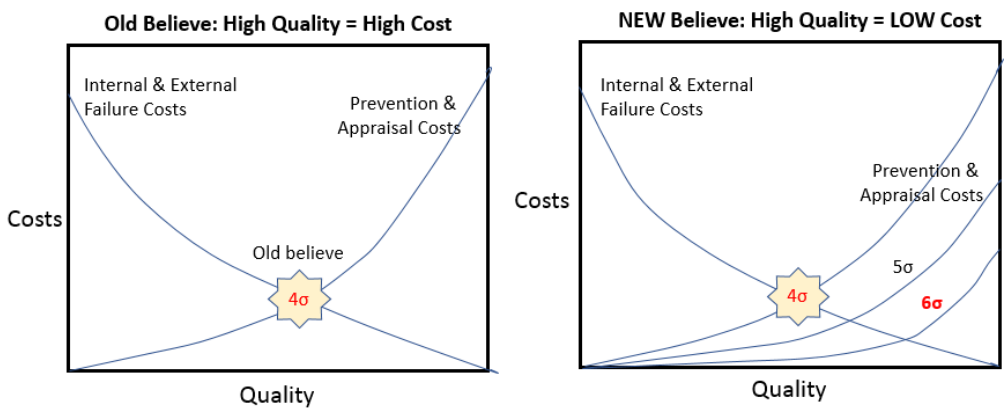
For over forty years, Six Sigma and Lean Six Sigma -- (Lean) Six Sigma, have been proven methodologies for process improvement, variance reduction and waste elimination. They have been implemented in thousands of manufacturing, transactional and service companies, as well as the military. (Lean) Six Sigma have both many supporters, as well as a share of detractors. The later mention as drawbacks the sequential, linear nature of the DMAIC phases, and the large number of tools in each and all the steps. The same arguments are also positively mentioned by its supporters: a prescribed set of steps, DMAIC, and the advantage of a large set of tools for different types of operational problems that a Six Sigma practitioner may encounter. On the other hand, trainers and mentors for Green and Black belts, find themselves occupied trying to keep the attention and focus alive during long days in their training sessions. A common theme among trainees is the overwhelming amount of material and tools, typically forgotten within a few weeks after training. This paper presents a partitioning of the DMAIC analytical tools in several cohesive subsets applicable to specific manufacturing and process improvement problems. This approach was developed to train two-hundred employees in an aviation parts refurbished facility, located in South Florida, from 2016 to the present day. The company leadership wanted to setup teams of five to seven employees, able to apply Six Sigma principles and tools, without incurring in the time and expense to train all employees in all tools. The training approach consisted of an 8-hour overview of DMAIC and problem-solving techniques, followed by a 4-hour hands-on production schedule simulation, and a series of 1-hour weekly sessions, setup as quasi-Kaizen events. Quarterly, the "best" completed projects are presented to management, for quarterly "best project" prizes. This approach has deemed successful by the employees, as well as from sigma level improvements in different production areas.

KEYWORDS: Cpk, DMAIC, Kpis, Lean Six Sigma, Process Maps, Metrics, Statistical Tools, Kaizen.

INTRODUCTION

(Lean) Six Sigma Methodology Six Sigma is a method that provides organizations tools to improve the capability of their business processes. This increase in performance and decrease in process variation lead to an increase in customer satisfaction, defect reduction, improvement in revenues, employee morale, and quality of products or services. Six Sigma quality is a term generally used to indicate a process is under control (within process limits ± 3σ from the centerline in a control chart, and requirements-to-tolerance limits ± 6σ from the centerline) (What is Six Sigma?, 2015). Later on, Six Sigma merged with (Toyota's) Lean Manufacturing methods, creating a larger tool chest, as well as an evolving definition and reach (iSixSigma.com, 2012): a vision and philosophical commitment to consumers to offer the highest quality for their requirements, at the lowest cost; a metric that demonstrating quality levels at 99.9997% performance for products and processes; (Neuscheler, 1998) a benchmark of product and process capability for comparison to 'best in class'; a practical application of statistical tools and methods to help measure, analyze, improve, and control our process. However, the major contribution of (Lean) Six Sigma to the enterprise is the departure from the old philosophy stating, "High quality implies high costs", to a goal of process improvement by reduction of cycle time, "muda" elimination, and reduction in variation achieving product or service lower costs and a higher quality, measured in terms of a higher process capability (with respect to customer requirements). Figure 1 shows the change in approach.

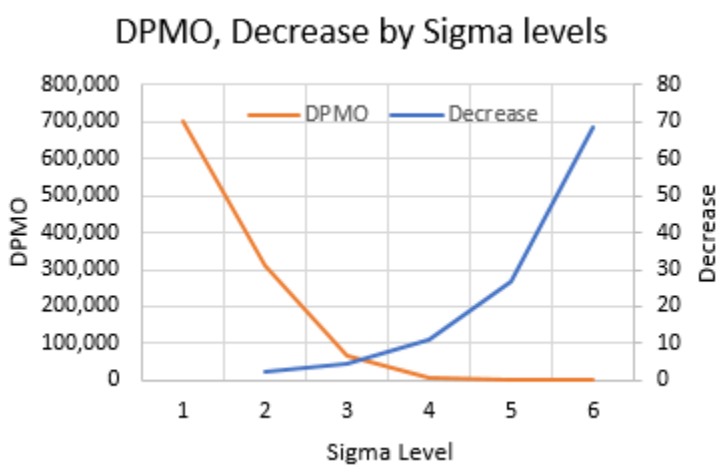
Figure 1: (Lean) Six Sigma As a Philosophy



One underlying aspect of the (Lean) Six Sigma methodology is the idea that process improvement is a journey and not a destination; with a vision of creating a culture of customer-driven quality. This would be a path towards customer satisfaction, by progressively adjusting all critical and support processes to have higher capabilities, considering as a goal Cpk's higher than two. However, this increase in process capability becomes at higher efforts, and more time-consuming tasks. For instance, improving a process from a 3σ to 4σ (a reduction of about eleven times in its DPMO); is easier to achieve than process improvements to go from 5σ to 6σ (a reduction of approximately 68 times in the DPMO). See Figure 2.

Figure 2: Non-Linear Decrease in Process Capability

Sigma (σ)	DPMO
2	308,537
3	66,811
4	6,210
5	233
6	3



(Lean) Six Sigma – Plenty of Tools

Despite the success of (Lean) Six Sigma heralded in the press and trade journals, there is a growing concern about implementation failures and their causes. One stated reason why (Lean) Six Sigma fails is the lack of an implementation model on how to go about an effective deployment and sustainability of the program. A second criticism of these failures is incorrect identification and prioritization of improvement projects (J.P. & Weiss, 2005). There is a third criticism: DMAIC is a collection of existing, well-known tools developed in quality science, operations planning and statistics, loosely grouped under the different DMAIC phases. (N.V., Bansod, & Fursule, 2012) This paper will present a grouping the mitigates this later criticism: large number of tools and templates. The overarching (Lean) Six Sigma methodology comes with a large breadth

and depth of graphical, critical thinking, and statistical tools available to analyze different defects and defective units in a process under review. A detailed list of these tools is shown on Figure 3.

Figure 3: Tools by DMAIC Phase

Define	Measure	Analyze	Improve	Control	Leverage
• Project Charter • Risk Analysis • Voice of the Customer (VOC) • CTQs • Kano Model • QFD (HOQ) • SIPOC • Stakeholder Analysis • WBS	• Process Maps • VSM • TAKT Time • Value-added flow diagram • Cause-Effect • Data Collection Plan • Benchmarking • MSA • Gage R&R • Process Sigma calculation • Process Capability Analysis • Yield • Rolled-throughput yield (RTY)	• Descriptive Statistics • Histogram, Paretto • Run charts, Multivari charts • Affinity Diagram • 5 Why's • Fishbone diagram • Scatter plots • Regression Analysis • Hypothesis Testing • ANOVA • Non-normal Data Analysis • Non-parametric Tests	• Brainstorming • NGT • Force Field Analysis • A3 reports • QFD (HOQ) • FMEA • 5 S's • 7 mudas • Regression Analysis • DOE • SOPs • Kaizen events • Poka-yoke • 1-piece Flow • TPM • SMED • Pull scheduling • Kanban • Heijunka • Load balancing	• SPC: Control charts • Standard Operating Procedures • PDCA • CHECK Process • Process Sigma calculation • Capability Analysis • Cost Savings	• Communication Plan • Post-mortem Analysis • VSM • Process Maps • FMEA revision

Delivering training for the different Six Sigma Belts is always a challenge. With over eighty tools, trainees with a wide range of academic and work experience backgrounds, and a tight time frame, keeping the interest, and doing enough hands-on practice, some tools are typically overlooked, or not practiced at all. Regardless of the andragogic quality and trainer enthusiasm, a common theme in the post-evaluations and surveys is the lack of time to cover all the tools, why so many tools are covered, or the lack of practice of all the tools presented.

Six Sigma Lite

Attempts to re-classify into families or groups of tools in the Six Sigma methodology are very few, and most of them are focusing in the classification of quality problem-solving tools (Catherine Hagemeyer, 2006). Other classification is based on the type of tool: statistical, judgmental or software related (Institute, 2006). A third attempt classifies some of the tools by frequency of usage (Bisk, 2012). A fourth proposal classifies the lean manufacturing tools by waste (Muda) type to eliminate or reduce. (Jambekar, Pavnaskar, & Gershenson, 2003). One hundred (Lean) Six Sigma tools and metrics are organized using this classification. (Cowan, 2005) While descriptions of these tools are in every (Lean) Six Sigma training program, there is no systematically way to link a manufacturing or service organization process defects, to the possible tools to quantify and eliminate such problems. The main objective of this paper is to propose a classification scheme to serve as a link between clusters of problems or defects and a specific subset of applicable (Lean) Six Sigma tools. Any organization can then match its specific waste, variation reduction or defect, with the appropriate tool subset; decreasing training time, and improving the learning curve to a smaller group of analytical tools. This classification scheme systematically organizes (Lean) Six Sigma tools and metrics to an appropriate cluster of tools able to assist in achieving a solution or mitigation. The approach taken with Six Sigma Lite classification, was problem solving oriented, creating the following

clusters of problem types: (a) data analysis, (b) corrective maintenance, (c) equipment setting, (d) preventive maintenance, (e) process flow, (f) process control, (g) operation delay(s), (h) work-cell, and (i) workstation.

Six Sigma Lite Tool Clusters

Data Analysis – also known as data analytics, is a process of inspecting, cleansing, transforming, and modeling data with the goal of discovering useful patterns, suggesting conclusions, and supporting decision-making. This is a key element is (Lean) Six Sigma.

Tools: CTQs to gather important process variables, and metrics. Use of statistical tools (The author preferred choice is QI Macros™, an Excel add-on, with the most used tools and data collection templates). Descriptive Statistics will calculate all measures of central tendency, variability, skewness as well as a normality test. See Figure 4. Metrics: Measure of central tendency, variability, skewness, and normality.

Figure 1: Qi Macros 2016 Ribbon

Corrective Maintenance – series of tasks that identify, scope, and rectify a defect, so that the failed equipment, machine, or system can be restored to an operational condition within the tolerances or limits established for in-service operations, and before occurs a major breakdown. Tools: Total Productive maintenance (TPM), Quick Changeover (SMED).

Metrics: Total downtime; Scheduled downtime; Unscheduled downtime; Mean time between maintenance (MTBM), maintenance backlog.

Equipment Setting – series of tasks utilized to setup an equipment in accordance with production and engineering specifications. Most likely, these specifications are derived from customer requirements, discussed in the Define phase.

Tools: Depending on the complexity of the equipment, and the number of variables, a flowchart and a simple 2K factorial design of experiment (DoE) may be required. An equipment with many variables (4 or more) and different levels, may require Plackett - Burmann, or a Taguchi design.

Metrics: Optimal settings, regression analysis, or a response surface equation.

Process Flow (PF) – cluster related to the general flow of personnel, materials, equipment and information. Commonly used in chemical, manufacturing and process engineering. The PF displays the relationship between major equipment of a facility and the sequence of operations and transformations performed. There

are two main types: top-down and swim lane diagrams. (Kubiak, 2007)

Tools: SIPOC, Level II swim lane Maps, Value Stream Map (VSM), Spaghetti diagrams.

Metrics: Cycle time, rework rate.

Process Control – topic related to issues with linearity, accuracy (bias), stability, capability and resolution of a process, its inputs and outputs.

Tools: Gage R&R, SPC, Capability analysis.

Metrics: measurement error, precision to tolerance ratio (P/T Ratio).

Preventive Maintenance (PM) – scheduled maintenance performed on a piece of equipment to minimize the likelihood of failure. PM is performed while the equipment is still working, so that it does not break down unexpectedly. PM schedules ensure to get reliable and efficient performance from the plant and equipment within an organization. (What is TPM?, 2017)

Tools: Poka-Yoke, 5Ss, Total Productive Maintenance (TPM), Single minute Exchange of Die (SMED).

Metrics: Overall equipment effectiveness, Preventive Maintenance compliance, Planned maintenance percentage (PMP).

Operation Delays – related to required steps in a process, taking more time than previously specified (variance of measurement).

Tools: 5 Why's, Process maps, VSM, SPC charts.

Metrics: cycle time, rework, process under control.

Workstation – area ergonomically designed on a production floor or manufacturing area, associated to one or more workers, equipped with the space, tools and equipment necessary to perform one or several value-added tasks, as part of a production process flow.

Tools: 5Ss, 8 Muda, Kaizen.

Metrics: cycle time, yield, rolled-throughput yield.

Work-cells – an arrangement of resources (people, equipment) in a manufacturing environment to improve the quality, speed and cost of the process; designed to improve process flow, decrease WIP, boost productivity, quality and eliminate waste.

Tools: Kaizen, VSM.

Metrics: Throughput rate, cycle time, rolled-throughput yield (RTY).

Implementation The approach and methodology was formulated as part of a grant extended by the South Florida Manufacturers Association (SFMA, www.sfma.org). The goal was to make more effective use of state monies, by implementing (Lean) Six Sigma Lite training, followed by hands-on projects. The traditional 5-day classroom delivery had some low feedback and attendance from prior years. Manufacturer leaders were reluctant to have that many hours of employee downtime, away from their sites. The novelty of an 8-hour DMAIC overview with problem solving techniques, a 4-hour simulation game, followed by 1-hour weekly team meetings on site was very appealing to the association's members. The team meetings are used to deliver improvement ideas, train in specific tools, and report pluses and deltas with the projects. Fifteen teams were setup as a pilot, from early 2016 to the present. Teams have a target of completing one project improvement (from any cluster) every 45-60 days. Projects are presented and judged by the

company leadership, and prizes are granted. There has been a great improvement in workstation setups, process cycle time, and a reduction in rework (in the areas of parts polishing and plating).

CONCLUSIONS AND NEXT STEPS

This paper addresses a very practical approach partitioning the (Lean) Six Sigma tools, and create subsets addressing directly specific problems in a manufacturing environment. The traditional DMAIC approach still is preserve as the framework of reference to drive project improvements. Other advantages to this method are: shorter training time, more hands-on on specific tools, and a sense of accomplishment when problems are solved in shorter time frames. As next steps, SFMA will start offering Six Sigma Lite, as part of the Training Program offered to its 200 South Florida members.

REFERENCES

Bisk, B. (2012). Critical Tools of the Six Sigma Process. Retrieved from Villanova University: https://www.villanovau.com/resources/six-sigma/six-sigma-tools/#.WMH8EfkrLIU

Catherine Hagemeyer, J. K. (2006). Classification and application of problem solving quality tools: A manufacturing case study. The TQM Magazine, 18(5), 455-483.

Cowan, K. (2005). The Lean Enterprise: Mapping out the process. Materials Management and Distribution, 50(2), pp. 1-44.

Institute, A. B. (2006). Six Sigma Tools and Templates. Retrieved from Aveta Business Institute: http://www.sixsigmaonline.org/

iSixSigma.com. (2012). Retrieved from What is Six Sigma: https://www.isixsigma.com/new-to-six-sigma/getting-started/what-six-sigma/

J.P., Z., & Weiss, J. (2005). Six Sigma's Seven Deadly Sins. Quality, 44, 62-66.

Jambekar, A. B., Pavnaskar, S., & Gershenson, J. (2003). Classification scheme for lean manufacturing tools. International Journal of Production Research, 41(13). Retrieved from http://www.tandfonline.com/doi/abs/10.1080/0020754021000049817?journalCode=tprs20

Kubiak, T. M. (2007). Reviving the process map. Quality Progress, 40(5), pp. 59-63.

N.V., F., Bansod, S., & Fursule, S. (2012, January). Understanding the Benefits and Limitations of Six Sigma methodology. International Journal of Scientific and Research, 2(1).

Neuscheler, F. (1998, January). The economic view-a concept using metrics to analyse and optimize business processes. International Journal of Computer Integrated Manufacturing., 11(1), pp. 52-59.

Rosen, D. H. (2009). Process maps in clinical trial quality assurance. Clinical Trials, 6(4), pp. 373-377.
Szymanski, R. (2010, August 18). DRIVING BUSINESS SUCCESS WITH PROCESS MAPS. Savannah Morning News.

Verschoor, C. C. (2010). BUSINESS PROCESS MAPPING: IMPROVING CUSTOMER SATISFACTION-2ND EDITION. Internal Auditing, 25(3), pp. 46-47.

What is Six Sigma? (2015, June). Retrieved from American Society for Quality: http://asq.org/learn-about-quality/six-sigma/overview/overview.html
What is TPM? (2017, January). Retrieved from Lean Manufacturing Tools: http://leanmanufacturingtools.org/430/what-is-tpm/

BIOGRAPHY

Gustavo Diaz is an Associate Professor, College of Business at University of Phoenix, and an ASQ-certified Six Sigma Black Belt. Gustavo is also an independent quality and process optimization Consultant for the South Florida Manufacturers Association. He is a senior member of the American Society for Quality and a member of The International Society for Process Improvements (ISPI).

EXPLORING CONSUMER REPEAT PURCHASE INCENTIVES AT AN INTERNATIONAL BAKING AND FOOD COMPANY

Andrew Manikas, University of Louisville
Michael Godfrey, University of Wisconsin Oshkosh
Ryan Skiver, University of Wisconsin Oshkosh

ABSTRACT

Price promotions (discounts) are a well-known means by which a supply chain can stimulate demand for a product. These promotions could affect demand for a product in three ways by: 1) increasing the overall market growth, 2) stealing market share from competitors, and/or 3) increasing the amount of consumer forward buying. Supply chain members must be able to estimate these effects on demand and the corresponding effects on both revenues and costs when conducting sales and operations planning. We analyzed the effects on demand using a big data approach on promotional data made publicly available by Grupo Bimbo (a multinational bakery product manufacturing company headquartered in Mexico City). This company offered promotional coupons to customers for particular items. Bimbo captured sales history for each customer on how often they shopped, what they bought, and the amount that they spent. Bimbo then tracked how many times during the next year that customers returned to buy the promoted items at full price. Using this data set, we assessed which types of offers were more effective at achieving the goal of increasing repeat purchases at full price. Whether the offer was for a weekend or weekday had no significant effect. However, we found that a larger discount percent was associated with fewer repeat purchases at full price. Further, customers who tended to spend more, on average, per trip had a higher number of repeat purchases for an item.

JEL: C33, C35, M110

KEYWORDS: Big Data, Data Analytics, Multiple Regression, Promotions, Sales and Operations Planning

INTRODUCTION

When performing sales and operations planning for a supply chain, the manufacturer must be able to understand and anticipate the effects on demand, revenue, and costs that result from offering a discount on a product. The starting point for this planning is to estimate how and why demand will change over the planning horizon when a discount (sales promotion) is offered to customers. Grocery retailers have been applying advanced analytic tools to customer data to tailor promotional offers to customers based on their shopping history. For example, one study noted that Kroger tailored coupons to regular customers and increased customer coupon redemption rates to nearly 50% compared to an industry average of 1 to 3% (Manthan). Kroger employs more than 100 analysts to sift through hundreds of terabytes of shoppers data (McClean, 2015). Additionally, companies are using data analytics for purposes beyond collecting and analyzing sales data. For example, Grupo Bimbo has used Brandwatch Analytics to track customers' online conversations, trends, and ranks to determine the viability of new product launches (Dua, 2017). We present the results of an analysis of a big data set related to incentives (coupons) that Grupo Bimbo offered to customers and customer responses (number of repeat purchases) to those offers. Using this data set, we assessed which types of customers and offers were associated with increased repeat purchases at full price. Whether the offer was for a weekend or weekday had no significant effect on repeat trips. However, we

found that larger discounts spurred fewer repeat purchases of a promoted item, and customers who tended to spend more on average per trip had a higher number of repeat purchases for a promoted item.

The remainder of this paper is organized as follows. The next section focuses on literature relevant to the anticipated effects of price promotions. Next, we discuss the data and methodology used in the current study. In the following section, we present the results and a discussion of those results. The paper closes with some concluding comments.

LITERATURE REVIEW

This section summarizes the literature on price promotions and the effects expected from those price promotions. In a seminal article, Neslin and Shoemaker (1983) criticized managers for evaluating coupon promotions on surrogate measures (e.g., redemption rates, market share, and the direct costs of the coupon promotion) instead of estimated net profitability. Chopra and Meindl (2016, p. 234) argued that when a firm offers a promotion, that period's demand for an item tends to increase based on three factors: market growth, stealing share, and forward buying. Market growth corresponds to an increase in consumption of a product by new or existing customers. Stealing share refers to customers substituting the firm's product for a competitor's product. Forward buying refers to customers moving up future purchases to the present. Estimating item demand for the promotion period and future periods enables a manufacturer to determine when to offer a discount and the size of the discount to offer. Therefore, the manufacturer must estimate these three effects before conducting sales and operations planning. To estimate these effects, a planner must have a deep understanding of the effects of coupon promotions on demand.

DelVecchio, Henard, and Freling (2006) argued that despite the long-run use of sales promotions, brand managers and marketing scholars still lacked a clear understanding of the effects of sales promotions on post-promotion brand preference. Although they argued in their meta-analysis that sales promotions do not affect post-promotion brand preference (on average), they went on to analyze individual effects on post-promotion brand preference. For example, they argued that post-promotion brand preference was more favorable when the sales promotion was a coupon or premium and that large promotions (> 20% of a product's value) had a detrimental effect on brand preference. Zeelenberg and van Putten (2005) proposed that a sales dip after a product has been promoted might result from forward buying/stockpiling by customers taking the discount and/or by customers who missed a large discount for their regular brand being more likely to switch to another brand of that product.

Anderson and Simester (2004) conducted three field studies of promotions for durable goods and concluded that with respect to repeat purchase rates, increasing the amount of a price promotion had a positive long-run effect among prospective customers (due to favorable expectations about future price and/or quality levels) and a negative long-run effect on established customers. In summary, the previous literature on the size of discounts suggests that companies could see increases in demand and brand preference by limiting the use of large price promotions to <u>new</u> customers only. Mouland (1998) reported on a study of the relationship between coupon usage and consumer spending and concluded that coupon redeemers were heavier buyers of a brand than non-coupon buyers were. In addition, repeat purchase rates for couponed brands were higher among coupon redeemers than non-redeemers. Mouland noted that this finding on repeat purchase rates contrasted to a general perception that coupon redeemers have low rates of repeat purchase. Similarly, Arce-Urriza and Cebollada (2017) found results that showed that frequent customers were more influenced by promotions than infrequent customers were. Lal and Bell (2003) studied the use of a promotional coupon offered to customers in a frequent shopper program at a U.S. grocery retailer and found that a ham promotion coupon had the biggest effect (% increase in overall spending) on the worst customers (low spenders). In another study, Thach and Olsen (2015) analyzed the amount spent by customers on wine. They observed that low spenders were more likely to use wine apps to find coupons for grocery stores, while moderate and high spenders were more likely to use social media instead to search

for product information. In summary, the relationship between the amount of consumer spending, repeat purchases, and coupons appears to be mixed.

DATA AND METHODOLOGY

We obtained data that Bimbo Group (headquartered in Mexico City) made publicly available (Acquire Valued Shoppers Challenge). Bimbo made these data publicly available in large relational files and included a warning on the web site that the four decompressed files required about 22 GB of space. To ensure confidentiality, Bimbo scrubbed the data to anonymize customer and sales information. The web site included another warning that the specific meanings of fields would not be provided and that viewers should not ask about the meanings. Therefore, we needed to observe the data and apply some judgment regarding the meaning of some fields. The three of the four files that we used contained the following information:

*trainHistory.csv :*Includes incentives offered to each customer and information about each customer's response to the offer (a coupon) for a specific product. Our analysis of the data indicated that coupons were sent to customers March – April of 2013. Each record contained the following data: customer identifier, an identifier for the offer, the geographical market area in which the item was sold, the number of times that the customer made a repeat purchase of the item, and the date that the customer received the offer. Note: This file included the <u>number</u> of repeat purchases post-offer only—it did not include information on the exact time period over which those repeat purchases were tracked.

transactions.csv: Includes transaction history for all Bimbo customers and all products that they purchased (not just items for which an incentive was offered) for at least 1 year prior to the customer's offered incentive. Note: Our analysis of the data indicated that transaction data were recorded for March 2012 – July 2013. Each record contained the following data: customer identifier, store number where the Bimbo item was purchased, the product category to which the item belonged, the retail company that sold the item, the Bimbo brand to which the item belonged, the date of the customer purchase, and the quantity and the dollar amount for the item purchased by the customer.

offers.csv : Includes information about the offers. As previously stated, we analyzed offers made between March – April 2013. Each record contained the following data: an identifier for the offer, the product category to which the item belonged, the number of units that a customer needed to purchase to receive the discount on the item, the retail company that sold the item, the dollar value of the offer, and the Bimbo brand to which the item belonged. Note: Percent discount for an offer was not provided in this file. First, we estimated unit price by dividing the dollar amount of each purchase by the purchase quantity. Second, we divided the dollar value of the offer by unit price of an item to determine percent discount.

We merged the files along key fields, such as which of the transactions had offers for those items, and then calculated intermediate variables of interest, such as mean dollar spent and number of trips by customer and company. After calculating our variables at the aggregate customer level, we removed detailed data to reduce the data set size to include only those records and variables needed for our analysis. We included control variables to remove spurious effects, e.g., perhaps customers who shop on weekdays work part-time and thus might not buy items at full prices after receiving an offer, or any other confounding effects outside of the main independent variables that we studied. To avoid presenting results influenced by outliers, after calculating the variables of interest, we Winsorized our data set at the 1% level to account for outliers that appeared to have resulted from data recording errors. Our final data set sample consisted of 160,057 customers, with 37 unique offers given to them on 12 specific Bimbo brands, for a total 349,655,789 records. Because consumers, their preferences, and their buying patterns are motivated by many unknown factors, coupled with the anonymized sample data provided by Bimbo, we did not expect our model to identify all factors that would predict consumer purchase responses. The R-squared of a model

tells how much of the variability in the dependent variable is predicted by the variance in the control and independent variables. We did not anticipate a large R-squared value in our model, but we did expect that the factors we were able to test would be statistically significant in predicting increased (decreased) customer repeat purchases at full price after an offer is given. A description of the variables follows.

Variables

Dependent variable:

Repeat Trips: number of times that a customer made a repeat purchase of a particular Bimbo item after redeeming a coupon for that item
Control variables:

Weekend : a dummy variable based on the date that a customer received the offer (coupon) from Bimbo
Company 1 … Company 10 – dummy variables used to code ten of the eleven retail companies selling Bimbo items. Note: When all ten values equaled zero, this corresponded to the 11th store, which was used as the reference case.

Independent variables: Mean Spent per Trip ($) – the mean amount spent (converted from pesos to dollars) on a particular Bimbo item per customer per shopping trip in the training data

Number of Trips: the mean number of trips for which a customer bought a particular Bimbo item (determined based on historical transaction data from at least one year prior to an offer on an item)
Offer Percent – the percent discount off the regular retail price of an item

Using these data, we first ran a multiple regression using Stata 14 by specifying *Repeat Trips* as the dependent variable, *Mean Spent per Trip ($)* and *Number of Trips* as independent variables, and control variables for *Weekend* and *Company*. The first hypotheses that we tested were:

Hypotheses

As mentioned above, Mouland (1998) concluded that coupon redeemers were heavier buyers of a brand (i.e., spent more) than non-coupon buyers. Even though the relationship between the amounts of consumer spending, repeat purchases, and coupons appears to be mixed, we assumed that customers who spend more on Bimbo items or are in the store more frequently to purchase Bimbo items are more likely to purchase repeats of a given item that they tried through coupon shopping. Given these relationships, we propose the following two hypotheses:

H1: Customers with a higher mean spent per shopping trip will be positively associated with more repeat trips post-offer to buy the item at full price.

H2: Customers who shop more frequently will be positively associated with more repeat trips post-offer to buy the item at full price. Next, we added *Offer Percent* into the regression model. Anderson and Simester (2004) noted that large discounts should be offered to new customers only. Given that the data that we studied were captured for existing Bimbo customers only, we tested the following hypothesis:

H3: A higher percent offer will be negatively correlated with repeat trips to buy the item at full price. After that, we tested for interaction effects in the second regression model based on the following reasons: Expanding on hypothesis three, we theorized that the higher the discount percent, the more likely customers would be to stockpile an item. Therefore, we expected to observe a moderating relationship of offer percent on the number of repeat trips for higher mean spent per trip and higher frequency of shopping trips. Those

who spend more are less likely to repeat purchase if a higher discount percent is offered because they have the disposable income to buy large quantities of an item when a discount is offered compared to customers who cannot afford to buy extra items. In addition, the greater the percent of the discount, the more likely a customer who regularly purchases a product will be to stockpile that highly discounted product. Moreover, those who shop more frequently are less likely to repeat purchase if a higher discount percent is offered because they also are able to stockpile, and then on subsequent trips, they will not need to purchase the previously discounted item. Therefore, we tested the following hypotheses:

H4: The offer percent moderates the relationship between higher mean spent and repeat trips, such that higher offer percent decreases repeat trips.

H5: The offer percent moderates the relationship between frequency of shopping and repeat trips, such that higher offer percent decreases repeat trips.

RESULTS AND DISCUSSIONS

The models in this study were analyzed using Stata 14 to perform the two regressions shown below. Both models used Repeat Trips as the dependent variable. Column 1 of Table 1 shows the ANOVA results for the first model with the control variables and the three independent variables (Mean Spent per Trip ($), Offer Percent, and Number of Trips). Column 2 shows the ANOVA results from taking the first regression model and adding in the moderation effects of Offer Percent. Adding in moderation effects did increase the explanatory power of Model 2 over Model 1 (R-squared). In addition, the second model does point to statistically significant aspects that lead to more (fewer) repeat purchases at full price post-offer.

<u>Hypothesis results</u>

H1: Customers with a higher mean spent per shopping trip will be positively associated with more repeat trips post-offer to buy the item at full price. This hypothesis was supported.

H2: Customers who shop more frequently will be positively associated with more repeat trips post-offer to buy the item at full price. This hypothesis was supported.

There was mixed information in the literature about consumer spending, repeat purchases, and coupons. Our findings indicate that the more a customer spends per trip and the more frequently a customer shops, the more likely a customer is to make repeat purchases of a discounted item.

H3: A higher percent offer will be negatively correlated with repeat trips to buy the item at full price. This hypothesis was supported.

We also found that a greater percent discount did not lead to more repeat purchases at full price. Customers will stockpile items that they regularly buy when they have the disposable income to do so. The greater the percent of the discount, the more likely a customer who regularly purchases a product will be to stockpile that highly discounted product. A customer who shops frequently will notice a highly discounted product and will be more prone to stockpile that item. If the discount percent is high, a customer is more likely to stockpile the item. This logic brings us to hypotheses four and five.

Table 1: Multiple Regression Results for Models 1 & 2

VARIABLES	(1) Repeat Trips	(2) Repeat Trips
Weekend Dummy	-0.0017	-0.0063
Company 1 Dummy	0.5868***	0.6789***
Company 2 Dummy	-0.2472	-0.3983***
Company 3 Dummy	-0.5319***	-0.1119
Company 4 Dummy	0.1758	0.5035***
Company 5 Dummy	0.1072	0.3990*
Company 6 Dummy	1.9640***	1.9283***
Company 7 Dummy	-0.1510	-0.0571
Company 8 Dummy	1.8955***	1.8966***
Company 9 Dummy	0.8830***	1.0055***
Company 10 Dummy	3.1128***	3.3459***
Mean Spent per Trip ($)	0.0948***	0.2321***
Offer Percent	-1.6611***	1.0887***
Number of Trips	0.1009***	0.2709***
Mean Spent per Trip ($) x Offer Percent	---	-0.3631***
Number of Trips x Offer Percent	---	-0.3752***
Constant	0.2304	-1.0321***
Observations	40,063	40,063
R-squared	0.0821	0.0924
F	255.93***	255.91***

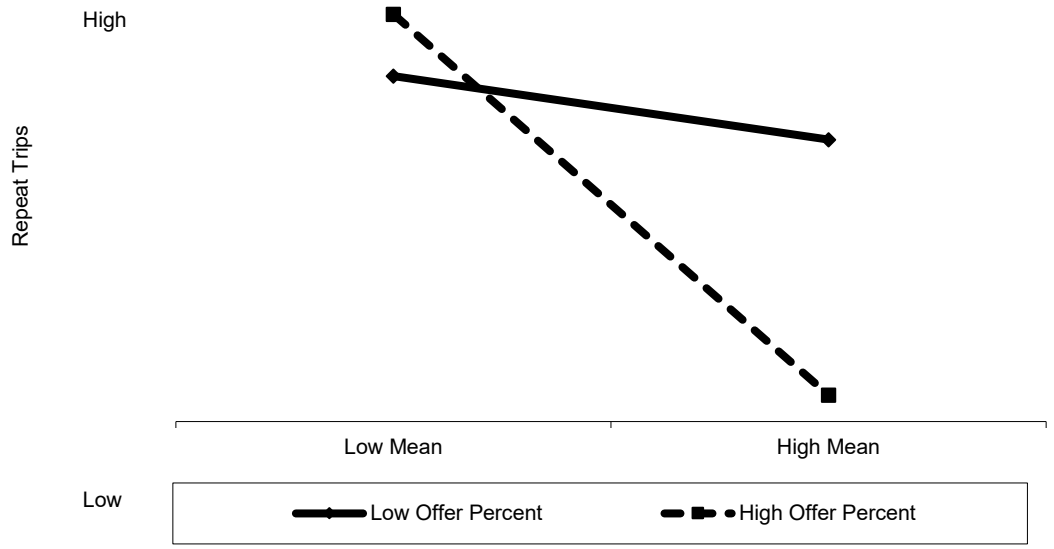
*This table shows the results of both regressions. ***, **, and * indicate significance at the 1, 5, and 10 percent levels, respectively. Both regression models were statistically significant. In Model 1, Mean Spent per Trip, Offer Percent, and Number of Trips were statistically significant predictors of Repeat Trips. In Model 2, Mean Spent per Trip, Offer Percent, and Number of Trips were statistically significant predictors of Repeat Trips. However, the slope for the Offer Percent variable switched from negative to positive. All interaction effects were statistically significant as well.*

H4: The offer percent moderates the relationship between higher mean spent and repeat trips, such that higher offer percent decreases repeat trips. This hypothesis was supported.

H5: The offer percent moderates the relationship between frequency of shopping and repeat trips, such that higher offer percent decreases repeat trips. This hypothesis was supported.

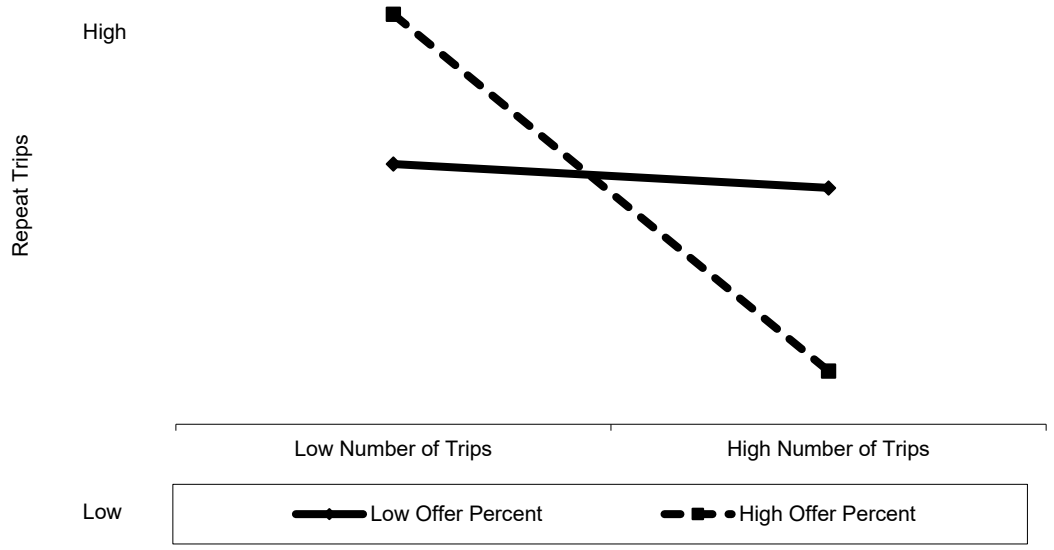
Although heavy shoppers (higher mean spent per trip) seem the most likely to make a repeat purchase of an item at full price post-offer, this was not the case when we accounted for the effects of percent discount. A heavy shopper responds better to a lower discount percent coupon. A shopper who spends less (lower spend per trip) is more likely to continue to buy an item for which they redeemed a high discount percent coupon (see Figure 1 below). This again could be explained by customer stockpiling as the customer who stockpiles would display a higher amount spent per trip than the customer who is purchasing an item for that single promotion. In addition, those customers who shop more often are less likely to repeat purchase at full price after buying an item at a large percent discount. For infrequent (low number of trips) shoppers, the opposite is true—they perhaps will try an item with a heavily discounted offer and come back and buy that item at full price more often than they would purchase an item with a lower percent offer item (see Figure 2 below). We assumed that this relationship would hold because the more frequent customers will be in the store more. Thus, the size of a promotion would favor the low discount percent because more frequent shoppers would be less likely to stockpile the product. After analyzing the data, we recognized that there is a possibility that high percentage promotions lead to forward buys for customers who spend a large amount (high spend) and shop more frequently (high number of trips). Those who spend less (low spend per trip) and shop less frequently (low number of trips) could be first time users of a product. Therefore, the high percent promotions could be reaching the intended customers for repeat purchasing.

Figure 1: Mean Spent Per Trip X Offer Percent Interaction



This figure shows the relationship of repeat trips to customers with low mean purchases versus high mean purchases on the x-axis. The moderating effect of low versus high offer percent is indicated by the solid versus dashed line. There is no single offer percentage that fits all customers. However, higher offer percentages work better on Low Mean customers, while lower offer percentages work better on High Mean customers.

Figure 2: Number of Trips x Offer Percent Interaction



This figure shows the relationship of the number of trips a customer made pre-offer to their number of repeat trips post-offer. There is no single coupon strategy that fits this dichotomy of customers. Customers who shop infrequently will respond more to a High Offer Percent discount while a Low Offer Percent works better with customers who shop more frequently.

CONCLUSIONS

In the current study, we demonstrated a big data approach to analyzing the effects of a coupon campaign on consumer repeat purchases. We found the following: it is important to control for company because it might be that customers who shop at a "bargain" store might have different price sensitivities to coupons versus customers who shop at "higher end" stores. How much customers spend each shopping trip on Bimbo items brands and how often they go shopping are significant predictors of their likelihood to respond favorably to a coupon. The goal is to offer the right coupon to customers to incent them to return to buy the item many times at full price. The offer percent value has been shown to be significant in prior research, and we found that to be true here as well. Of particular interest in our findings is that a higher discount percentage on the offer works only for some customers (infrequent shoppers and lighter spend shoppers). It is important to vary the coupon discount percent according to customer criteria as we have identified here. Some of the challenges that we faced were that not all of the data that had been collected by Bimbo were made available. A larger and more complete data set would allow other relationships to be tested and would likely have more predictive power of repeat purchases.

Also, the enormous size of the datasets was right at the limit of a normal desktop PC's capability to handle and analyze. Because the mean and frequency of purchase variables were based on prior purchases, we were not able to analyze offers given to customers for their first time purchases of that item. More data fields would need to be available since prediction of first time buyers cannot be based on their prior purchase history of that item. Suggestions for future research include adding in other customer purchase patterns for commonly paired items or substitute items regardless of manufacturer. For example, a customer who buys peanut butter from a competitor likely would purchase another manufacturer's jelly or bread product. We did not have complete purchase data, only data for Bimbo products. The store point of sales (POS) terminals would collect all data and provide a much richer dataset to explore purchase predictors. Second, it would be important to know which buyers are first-time buyers as opposed to brand-, or product-loyal customers. Knowing the type of customer would allow us to determine if the customers are more likely to stockpile or make forward buys. Third, information on the age of a product would be helpful. We then could examine the benefits of promotions for new versus older items regarding customer repeat purchases.

REFERENCES

Anderson, E.T. and D.I. Simester (2004) "Long-run Effects of Promotion Depth on New versus Established Customers: Three Field Studies," *Marketing Science*, vol. 23(1), p. 4-20.

Arce, Urriza, M. and J. Cebollada (2017) "The Effect of Price Promotions on Consumer Shopping Behavior across Online and Offline Channels: Differences between Frequent and Non-Frequent Shoppers," *Information Systems and e-Business Management*, p. 1-19.

Chopra, S. and P. Meindl (2016) *Supply Chain Management*, sixth edition, Boston: Pearson.
DelVecchio, D., D.H. Henard and T.H. Freling (2006) "The Effect of Sales Promotion on Post-promotion Brand Preference," *Journal of Retailing*, vol. 72(3), p. 203-213.

Dua, T. 2017. *How Grupo Bimbo Used Social Listening to Boost Sales of Its Gansito Cakes to $580,000*. Digiday, February 6, 2017. Retrieved on March 24, 2017, from the Digiday website: http://digiday.com/marketing/grupo-bimbo-used-social-listening-boost-sales-gansito-cakes-580000/

Kaggle. *Acquire Valued Shoppers Challenge*. Retrieved on March 21, 2017, from the Kaggle web site: https://www.kaggle.com/c/acquire-valued-shoppers-challenge/data

Lal, R. and D.E. Bell (2003) 'The Impact of Frequent Shopper Programs in Grocery Retailing," *Quantitative Marketing and Economics*, vol. 1, p. 179-202.

Manthan. *Top 3 Grocery Retail Strategies Using Better Shopper Insights*. Retrieved on March 23, 2017, from the Manthan web site: https://www.manthan.com/cpg-solutions/insights/503-top-3-grocery-retail-strategies-using-better-shopper-insights-1

McClean, M. 2015. *How Big Data Will Change Grocery and Kill the Flyer.* Canadian Grocer, June 16, 2015. Retrieved on March 24, 2017, from the Canadian Grocer web site: http://www.canadiangrocer.com/top-stories/how-big-data-will-change-grocery-and-kill-the-flyer-54586

Mouland, W. (1998). The Franchise-building Effects of FSI: New Research Explodes Myths Surrounding Coupons, Brand Loyalty and Repeat Purchases. *Marketing Magazine, 103*(25), p. 46. Retrieved from http://www.remote.uwosh.edu/login?url=http://search.proquest.com/docview/227182061?accountid=9355

Neslin, S.A. and R.W. Shoemaker (1983) "A Model for Evaluating the Profitability of Coupon Promotions," *Marketing Science*, vol. 2(4), p. 361-388.

Thach, L. and J. Olsen (2015) "Profiling the High Frequency Wine Consumer by Price Segmentation in the US Market," *Wine Economics and Policy*, vol. 4, p. 53-59.

Zeelenberg, M. and M. van Putten (2005) "The Dark Side of Discounts: An Inaction Inertia Perspective on the Post-Promotion Dip," *Psychology & Marketing*, vol. 22(8), p. 611-622.

BIOGRAPHY

Dr. Manikas earned his B.S. in Computer Science and his MBA in Materials and Logistics Management from Michigan State University, and his Ph.D. from The Georgia Institute of Technology. Prior to that, he was an instructor for supply chain optimization courses for i2 Technologies and worked as a management consultant for KPMG Peat Marwick, CSC, and Deloitte Consulting. Dr. Manikas is an Assistant Professor in the Management Department at the University of Louisville. He is CIRM and CSCP through APICS, PMP through PMI, and a CPSM through ISM.

Dr. Godfrey earned his B.S. in Operations Management and M.S. in Management Information Systems from Northern Illinois University, and his Ph.D. in Production & Operations Management from the University of Nebraska - Lincoln. Prior to that, he worked in industry as a supervisor and an operations manager in the transportation industry. He is A Full Professor of Supply Chain Management in the College of Business at the University of Wisconsin. He is a CFPIM through APICS

Dr. Skiver is an Assistant Professor of Supply Chain Management at the University of Wisconsin Oshkosh. He holds a Ph.D. in Manufacturing and Technology Management. His research interests include creating innovation in organizations through operation strategy in complex environments. Before joining UW Oshkosh, he worked in industry for several years as an executive team lead of operations management for a Fortune 500 company. He has published articles in national and international refereed journals.

STRATEGIC SME SUCCESSION PLANNING: ENHANCING VALUE & WEALTH VIS-À-VIS ORGANIZATIONAL DIAGNOSIS

Michael Flynn, Esq. Senior Business Consultants, LLC & Strategic Business Recovery
Warren J. Rutherford, Rutherford Advisors, Inc. d/b/a The Executive Suite

ABSTRACT

Baby-Boomers and other business owners are divesting their Small and Mid-Sized Enterprises (SME) for various reasons. Absent a well-planned Business Succession Plan, decades of knowledge, innovation, and wealth can be lost both for stakeholders and society alike. Although Succession Planning has been a strategic management component for numerous years, only recently has it become recognized for its importance, particularly as it relates to the creation of value that renders mergers, acquisitions, and strategic alliances possible, thus resulting in the continuation of an SME's past and current efforts. Only since 1991 has Intellectual Capital (IC) / Intangible Assets (IA) of SMEs start to become recognized as a trove of untapped wealth that could enhance the value and continuation of any organization. Notwithstanding the current difficulty in quantifying IC/IA, it is proposed that through the combination of strategic succession planning with organizational diagnosis may a forthcoming exit stakeholder identify internal business assets that may be improved upon to maximize value and wealth for the SME, while simultaneously improving the chance of transition success at the time of exit execution. Exploration of this subject matter may serve to provide Scholars and Practitioners fodder for theoretical/empirical research and practical application.

JEL: A12; L22; L25; M10; O34

KEYWORDS: Baby-Boomers; Intangible Assets; Intellectual Capital; Organizational Diagnosis; SME; Strategic Succession Planning; Wealth.

INTRODUCTION

Value is created when organizations develop new ways of doing things using new methods, new technologies and/or new forms of raw material (Porter, 1985). However, it is difficult to find literature consensus as to what value creation is; the process by which value is created and the mechanisms to create, capture and retain value. We propose that creation, capture, retention and liquidation are four progressive and distinct processes. Alternatively, failure to maintain what value that had been created is 'valuation depreciation'. Each of the four processes (creation, capture, retention and liquidation) may be examined from an individual, organizational and societal perspective. It is the individuals' effort in developing or performing a task, product or process; the organizations' efforts are usually directed to the introduction of a new or redeveloped product or process while society controls the nation's industry infrastructure and the 'will' of competitive marketplaces in either accepting or rejecting the creation and capture of value (Porter, 1990).

It is a well-established, if not a generally accepted belief that innovative organizations create new value when they use their individualistic collective knowledge to introduce new products, processes, practices and services. Ironically, innovation tends to occur during times when enterprises face uncertain environments (Brown & Eisenhardt, 1997). As value is created and captured, the gap between market value

and book value increases in multiples. This gap is commonly and often interchangeably referred to as Intellectual Capital (IC) and Intangible Assets (IA).

There is no one universally accepted definition of IC/IA. We believe Edvinnson's definition of IC is a good description that continues to remain strong which "is the possession of knowledge, applied experience, organizational technology, customer relationships, and professional skills" that serves to provide an organization with a competitive position in a specific marketplace (Edvinsson & Malone, 1997). Despite the number of definitions available, almost all involve some element of profit and value creation. Accordingly, IC/IA maybe seen as a driver of future earnings, thus the forefront of research and practice.

As an example of the growing accumulation of IC/IA value, it is estimated that the total value of U.S. intellectual capital runs between $5.0 trillion to $5.5 trillion for the year ending 2005. For the year ending 2011, it is estimated that the value of the intellectual capital in the U.S. economy has increased to between $8.1 trillion and $9.2 trillion. If one includes economic competencies along with intellectual capital, the U.S. economy totals an estimated $14.5 trillion in 2011 (Cuganesan *et al*., 2006).

The economic importance of these broad developments lies in the central role played by new ideas in the growth, productivity and incomes of modern economies. Economists estimate that innovation in its various forms accounts for 30 to 40 percent of the gains in growth and productivity by the American economy during the 20th century, more than any other factor. Moreover, in recent years, the pace of innovation and its impact has and continues to increase.

Cuganesan, Petty & Finch examined the average intensity of intangible assets in 24 industries. In 2006, it was discovered that an industry's value as a share of an industry's total market value, was more than 79 percent. For the period from 1975 through 2015, the percent of intellectual capital has significantly increased. Accordingly, this study among others, provides increasing evidence that the drivers of value creation in modern competitive environments lie in an organization's intellectual capital rather than in its physical and financial capital (*Id*).

Acknowledging that there is an increase amount of value being created, logically it would be reasonable to express that there is an increasing amount of 'value depreciation', particularly in view of the fact that there could be more than five million business owners either dying or retiring over the course of the next 15 – 20 years. For it was only in 2011 that the first baby-boomer reached the age of 65. At an approximate rate of 10,000 workers per day, it will take until 2030 before the baby-boomer generation will be fully retired (U.S. Census, 2012). Therefore, an issue that appears to be ripe for review and to partially address in this paper is the process of orderly transference of enterprise 'created value' (wealth) from one generation of stakeholders to an ensuing generation of stakeholders.

LITERATURE REVIEW

Strategic Succession Planning

SME Succession (250 employees or less) first appeared in the context of general business management under the auspices of leadership planning and change management in the early 1950s (Christensen, 1953; Gouldner, 1954). William Rothwell defined succession planning as the "deliberate and systematic effort by an organization to ensure leadership continuity in key positions, retain and develop intellectual and knowledge capital for the future, and encourage individual advancement" (Rothwell, 2001).

Succession planning is an important component of business management. The implementation of planned succession is important simply because the orderly transfer of leadership, whether internally or externally, determines the enterprise's future strategic direction and performance. Broadly speaking and from the

perspective of the entrepreneurs who seek to exit from his or her business, they essentially have three broad categories to choose from: (1) decide to sell their organization (Wennberg, *et al*. 2010); (2) turn-over the organization to those closely related to the exiting owner(s) (Sharma, 2003) or (3) decide (or be forced) to cease operations of their organization (Shepherd, *et al*., 2009).

Evidence regarding organizational succession has been mixed in both management, economic and organization literature. Some researchers argue that the tensions and instabilities associated with leadership change will precipitate a decline of performance and enterprise value (Beatty & Zajac 1987; Grusky 1960, 1963). Other researchers have found little or no difference in organizational performance substantiating the 'scapegoating' view of succession (Brown, 1982; Gamson & Scotch, 1964; Lieberson & O'Connor, 1972). while others have found that leadership turnover and succession will lead to improved organizational performance (Guest, 1962).

Although the mixed reviews concerning organizational succession has not changed much over the past 50 years, the concept of Intellectual Capital/Intangible Assets has added a new dimension as to how organizational succession is now viewed. Succession planning is presently deemed as an important organizational resource that sets the path for the enterprise's strategic direction by focusing on the unique knowledge, skills, abilities, perspectives, and experience that an owner and other senior management may bring to the succession process. (Strober, 1990; Finkelstein & Hambrick 1996; Hambrick & Mason, 1984).

Intellectual Capital (IC) / Intangible Assets (IA)

As society ventures into a 'knowledge-based' economy, IC/IA commences the replacement of financial capital with the headspring of value creation and enhancement for modern enterprises. Traditionally, economists have examined physical and financial capital as key resources for the organization that facilitates productive and economic activity. However, knowledge, too, has been recognized and is becoming accepted as a valuable resource by economists and others in the management field. Although the concept of IC was first proposed by economist James K. Galbraith in 1969, its first notable appearance occurred in the early 1990s when the subject matter was addressed by Fortune Magazine in 1991 and the first book by William Hudson titled Intellectual Capital: How to Build It, Enhance It and Use It appeared in 1993 (Marr & Chatzkel, 2004). In reviewing the bulk of IC/IA literature, one cannot but notice an impressive array of conceptual work on the nature and constituent elements of IC/IA (*e.g*., Edvinsson & Malone, 1997; Sveiby, 1997).

Defining the concept of IC/IA is not an easy task given the amount of scholarly literature that exists. Given the context of the paper, we will distinguish our proffered definition from the perspective of an accountant and non-accountant perspective. To accounting researchers (Ohlson, 1995; Feltham & Ohlson, 1996; Holthausen & Watts, 2001), the difference between the market value of the entity and the book value of the entity's *identifiable* assets is defined as "goodwill" which is slowly becoming equated with IC/IA. Non-accounting researchers define "intellectual capital" as the "difference between the firm's market value and its book value of entity" (Edvinsson & Malone, 1997; Stewart, 1997; Sveiby, 1997; Mouritsen *et al*., 2001). We tend to concur with The Economics Institute of Washington, D.C., when it expressed its understanding of IC/IA as "the economic value of the nation's productivity [as dependent] more upon employee skills and knowledge and business problem solving aptitude than it does upon the market value of the firm's commercial output." (Nuryaman, 2015).

Many case-based and large sample empirical studies on the relationship of IC/IA and its performance implications in various contexts has been and continues to be undertaken worldwide. Based on numerous qualitative and quantitative studies, it appears that the possession of IC/IA leads to superior organizational performance, that is, a significant portion of IC/IA is correlated with high performance (Hsu & Sabherwal, 2011). From a performance aspect, while the level of IC/IA and how it impacts on performance has been

thoroughly researched, only a handful of studies have empirically examined how the strategic management of intangibles impacts value creation.

It appears that there have been numerous attempts to categorize intangibles in a general convergence towards a three-grouped framework consisting of: (1) human capital; (2) organizational (structural) capital; and (3) customer (relational) capital. This framework having been extensively studied thus withstanding the test of time (1997- 2017) with little variation and is considered a staple of Intellectual Capital. However, Annie Brooking (1997) opined that a fourth category titled "Intellectual Property Assets" should be added to the Intellectual Capital genre developed by Sveiby (1997), Steward (1997), Edvinsson (1997) and Bontis (1997).

DATA AND FACTS

To express our proposition in a succinct manner, we have chosen to use the hybrid of a Commentary and Case Study to illustrate that strategic succession planning and organizational diagnosis creates and enhances value.

In 2008, the Owner, a 60-year-old male, of Company ABC contacted Rutherford Advisors, Inc. doing business as The Executive Suite (TES) concerning his 20-year-old marine repair company located in the U.S. Northeast. The information initially provided reflected that ABC was a ten-month seasonal business comprising of seven full-time employees (four Diesel Mechanics/Service Technicians, one Bookkeeper, and one Customer Service Manager). The Owner's justification to develop a transition and succession plan was due to the amount of time and energy that was needed to manage the enterprise at his age.

At the time of engagement, ABC generated approximately $525,000 in annual revenue and incurred approximately $590,000 in annual operating expenses leaving no discretionary earnings for the Owner. The company did not own any real estate and approximately $150,000 in tools and equipment. Competition within the local geographic region was moderate. As with many small enterprises, ABC had neither a budget nor a business plan. At first blush, it appeared that ABC was the classic case "of the Owner working in, not on, the business". Over the course of the preceding 7-8 years prior to engagement, the Owner made a few poor to bad business decisions which required $400,000 of funding for ABC. This $400,000 was drawn on a personal home equity loan.

Ultimately, it was the Owner's objective to develop, with the assistance of professionals, a transition & succession planning strategy that allowed the Owner to sell the business and retire. In the interim, TES was requested to assist in the preparation of that transition and succession plan and preserve, if not improve ABC during the time that a comprehensive transition & succession strategy was implemented and executed.

DISCUSSION

To use a rather over-simplified analogy, for one to know how to get somewhere, they must first need to know where they are presently at. It is our humble proposition that to enhance and retain company value with the hope of transference (in this case to the Owner on a personal basis) without significant 'capital depreciation', an assessment of the organization must first occur.

Organizational diagnosis is a method used for analyzing an organization to identify organizational shortcomings so that the shortcomings would be neutralized through organizational change. Organizational diagnosis is a parallel concept related to the concept of organizational analysis, to which there is a distinction between the two concepts. Organizational analysis is in many ways similar to organizational diagnosis, but there are some notable differences. The main resemblance between organizational analysis and organizational diagnosis lies in the fact that both methods focus on understanding the organizational

content, *i.e*. on identifying the elements of an organization and its nature, as well as the relationships between the two methods. Both methods start with certain organizational models and use similar techniques for data collection and processing. The key difference between organizational analysis and organizational diagnosis is each method's purpose: the aim of organizational analysis is to understand the organization for its exploration, while the aim of organizational diagnosis is to understand the organization to changing the organization. It could be said that organizational diagnosis is a specific form of organizational analysis – a form focused on undertaking organizational change for improving organizational performance and valuation (Janicijevic, 2010).

The main task of diagnostic models is to simplify reality. Many consultants and researchers working with organizations are unable to treat the organization in all its diversity and multidimensionality. Thus, the predominant role of a robust diagnostic model is to explain an understanding of the organization along with its strengths and weaknesses within the organization. Ironically, the main advantage of diagnostic models is, at the same time, also its main disadvantage. By simplifying reality, the diagnostic model makes it easier to understand the organization, but by doing so, the model places consultants and senior management in a situation where the consultant and senior management understands the multidimensional reality and accordingly acts in a one-dimensional manner. By overlooking other important dimensions of the organization, except the one addressed by a specific diagnostic model, all become "prisoners" of each specific diagnostic model used, and thereby of just one perspective. This is precisely the same issue that consultants must address when approached by senior management to assist in resolving organizational issues.

Often Senior Management will approach a Consultant with what they may believe, in accordance with their perspective, as to what the problem may be and select the most qualified Consultant to resolve the specific problem. It has been the experience of these authors that what is initially defined as the "problem" eventually is nothing more than an outward symptom and not the "root problem". One's perception leads to the interpretation of a problem to be resolved and action undertaken by the Consultant which only serves to temporarily resolve the problem and with the passage of time erosion will undoubtedly occur thus undoing all that was done. For this reason, a deeper dive may need to be commenced to inform all parties concerned of the true issue to be addressed, thus saving valuable resources and time. Given the intricacies of the organization, a systematic means of diagnosis must be the endeavor prior to any action.

TES did indeed undertake a deeper dive into the inner-workings of ABC to best craft a Transition & Succession strategy. In the context of seeking a company Bookkeeper/Comptroller and although ABC owned a cutting-edge accounting software program, technology was not being fully utilized. Clearly, replacement of the company's Bookkeeper/Comptroller falls squarely within the sphere of 'human capital' and perhaps 'relational capital'. What *processes* that may or may not exist falls within the sphere of 'structural capital'.

In this instance, ABC's IC/IA needs to be addressed along with the creation of a Transition & Succession strategy. The transition and succession strategy included both a personal transition and business transition strategy. The former focused on the personal plans for physical health, intellectual stimulation, recreational/creative, activities with partner and family, residence, social connections, spirituality/faith, income producing work, and volunteer/philanthropic lifestyle choices. The latter focused on legacy, finding the best new owner, and identifying the why and how to ways to increase company value.

In utilizing an Organizational Diagnosis/Assessment systematic course of action, customer service, sales, marketing and financial review processes had to be developed and implemented. Within weeks of engaging TES to search for and subsequently find the most appropriate person for ABC's Bookkeeper/Comptroller position, communications and relations both internally and externally showed a noticeable improvement. Enough that some of the Owner's burden had been lifted.

The Organizational Assessment reflected that the Mechanic's billing rate did not contemplate for time off, overhead or profit (Financial Capital). Accordingly, hourly billing rates were increased from $90 to $120 per hour with a policy being implemented to review and ensure that the billing rates were both competitive and reflective of company standards. A process was developed that allowed for the company's accounts receivable more than 120 days old to be addressed by implementing a mail and call procedure to late/non-paying customers. Within 60 days, the company's accounts receivable improved to 30 days, thus significantly improving cash flow. Since ABC did not have a developed budget, unnecessary expenses were 40% greater than what they should have been. Within 9 months following implementation, net profit grew by 10%.
Customer service (Rational Capital) procedures were non-existent, as were marketing upsell activities to existing customers. Another process was designed, developed, and instituted to transmit "slow season" mailers, inviting customers to receive notifications by email of special promotions. With this process implemented, it was evident that an advanced scheduling process could be developed for spring and fall decommissioning to ensure work performed prior to Memorial Day (Last Monday of May) and after Thanksgiving Day (3rd Thursday in November). With the establishment of a controlled work schedule, it was possible for ABC to schedule winter work for larger jobs. Within 60 days of implementation, work orders increased by 200%, resulting in additional $100,000 of revenue for a 2-month period.

Under the auspices of customer service (Relational Capital), work was often performed late. There were numerous instances of change orders resulting in not only an increase in billing, but, more importantly, an increase in the frustration of existing customers that the Mechanics/Technicians were not attentive to the customer's needs. This is particularly important in that boaters want their boats operating at peak efficiency and in the water at the season's first available opportunity. These weekend boaters had expensive boats and tastes, yet lacked much needed quality service that they were accustomed to. As an outcome to diagnosing the ineffective processes of customer service, a customer care program was developed and implemented. Assigned to the specific task of meeting the process goals, the Customer Service Manager responsibility made it a priority to ensure work was completed on time, on budget, and to the customer's satisfaction, which would often include the Mechanics/Technicians in helping the boater to "pre-launch" their boat prior to the first day of the season, all fully functional and worry free. It was also the Customer Service Manager who took responsibility for implementing a "monthly check-up" program during the boating season (*e.g.*, upsell service).

For all practical purposes, Marketing (Human & Relational Capital) did not exist. New customers came by referral from existing customers. While effective, it did not increase the customer base sufficiently to grow the business. As a result, a new customer incentive program offering a 10% discount on service to existing customers for each new prospect who was referred had been developed. Additionally, a 10% discount was offered on 'season opening services' to all new customers. Within 6 months of implementation, the client list doubled, increasing revenues from new customers $80,000 to $90,000 including accounting for discounts.

In the Management arena (Relational Capital), the Owner indicated he could not locate and retain staff to complete a job on time and within the service quote. Additionally, staff was regularly absent from work. Upon further investigation, it was identified that the Owner managed, as he was taught, essentially practicing "yelling and telling." The Owner was coached as to the practice of "ask and task." Thirty days' after implementing a modified method of managing staff, the Owner disclosed that staff absenteeism had disappeared and staff was performing work within the service quote. Unexpected was that staff embraced asking customers for additional service work through a developed upsell process.

When and only when the company's shortcomings were identified and steps were taken to rectify all outstanding issues was it possible to undertake the very purpose of the consulting engagement *i.e.*,

development of a Transition & Succession Plan which eventually was to sell ABC in 8 years (the last 3 years showing no debt and a continued increase in tangible and intangible assets). Contemplating what the Owner desired to do post-ownership of a marine repair company (relocate to a beach house in North Carolina amongst other personal plan choices), the Owner's business transition plan focused on an internal sale to a motivated and inspired technician, and continued development, implementation, and expansion of the processes described above.

By implementing readily available business recovery actions, ABC at the close of 2009, reflected approximately $625,000 (vs. $525,000) in sales with a net profit of $90,000 (vs. -$65,000) for the first year of post-recovery. The second and subsequent years, net profit was near $100,000 adjusted for increased cost of doing business and not the initial $155,000 increase ($90,000 + -$65,000).

In 2016 (8 years later), the Owner, as planned, sold ABC to his senior technician for approximately $450,000 including the lease and tools/equipment, thus permitting the Owner to exit the business with $525,000 of IC/IA value captured. Although the Owner sold the business for the net amount necessary to pay-off his personal home equity loan, the Owner retained on an average approximately $75,000 per year over a 7-year period ($525,000 which happened to be 1 year of the company's initial annual sales revenue). In turn, the successor (senior technician) acquired a solid and growing base of customers along with a team of highly skilled and motivated service technicians and staff who valued their customer first, provided excellent repair, maintenance, and upsell services.

CONCLUDING COMMENTS

This actual illustration happens to reflect an instance when a Transition and Business Succession Plan in conjunction with Organizational Diagnosis/Assessment served to retain a business's value (*e.g.*, no 'value depreciation') but also served to prevent the potential loss of personal wealth (*e.g.*, equity in the home of the Owner). Succession Planning is not a new concept; Organizational Diagnosis is not a new concept and Intellectual Capital/Intangible Assets is not a new concept. What we are attempting to propose is a new way of looking at how value can be created, captured, retained and liquidated. In this paper, we hope to have demonstrated that by using Succession Planning and Organizational Diagnosis/Assessment (two of many management tools) with the perspective of exploiting non-tangible assets (IC/IA), business value may be converted into a liquid asset upon transference of the very entity that created the liquidated asset.

A secondary effect of this illustration is the issue of timing. In the cited case history, the ABC Owner was 60 years old when a decision was made to consider developing a transition and succession strategy. Although it took until he was about 68 years of age, the Owner continued to create value even just prior to liquidating the value created. Naturally, commencing execution of a strategic succession plan years earlier would only have served to provide for an earlier exit from the organization or greater value capture and liquidation. For larger companies with a greater number of contingencies, an earlier exit process would certainly ensure the orderly transition of a going-concern.

It is possible and we encourage our fellow colleagues to identify, contemplate, research and publish other means to create, capture, retain and liquidate business value. This research process may be accomplished by considering the various categories of IC/IA (e.g., Human, Structural and Relational) and their respective sub-categories (Structural Capital: Marketplace; Organizational; Business Processes & Development; Human Capital: Competence; Attitude & Intellectual Agility; Relational Capital: Owners; Investors; Management; Employees; Customers; Board of Directors & Strategic Alliances). The scope of examination may be enlarged when existing management tools are applied as we have done in the context of this paper. We opine that by shifting the paradigm in which we envision business value and personal wealth, the inter and intra-relationships between the various categories and sub-categories of IC/IA will only serve to

provide a fertile field for 'value' research and subsequent implementation of means and methods to individual, organizational and societal value.

REFERENCES

Beatty, R. P., & Zajac, E. J. (1987). CEO change and firm performance in large corporations: succession effects and manager effects. *Strategic Management Journal* 8(4), 305-317.

Bontis, N. (1998). Intellectual capital: an exploratory study that develops measures and models. *Management Decision*, 36(2), 63-76.

Brooking, A. (1997). Intellectual Capital: Core Asset for the Third Millennium Enterprise. Thomson Business Press, London.
Brown, M. C. (1982). Administrative succession and organizational performance: The succession effect. *Admin. Sci. Quart*., 27, 1-16.

Brown, S., & Eisenhardt, K. M. (1997). The art of continuous change: Linking complexity theory and time-paced evolution in relentlessly shifting organizations. *Administrative Science Quarterly*, 42, 1-34.

Cuganesan, S., Petty, R. and Finch, N. (2006). Intellectual Capital Reporting: A User Perspective. *Academy of Accounting and Financial Studies*, Spring International Conference, New Orleans, USA.
Christensen, C. (1953). Management Succession in Small and Growing Enterprises. Harvard Business School Press, Boston, MA.

Edvinsson L., & Malone M. S. (1997). The Copyright Book: Intellectual Capital. Harper Business.

Edvinsson, L., & Malone, M. S. (1997). Intellectual Capital: Realizing your Company's True Value by Finding its Hidden Brainpower. Harper Business, New York, NY.

Finkelstein, S., & Hambrick, D. C. (1996). Strategic Leadership: Top Executives and Their Effects on Organizations. West, New York.

Feltham, G.A., & Ohlson, J. A. (1996). Uncertainty resolution and the theory of depreciation measurement. *Journal of Accounting Research*, 34(2), 209-234.

Gamson, W., & Scotch, N. (1964). "Scapegoating in baseball." *Amer. J. Sociol.,* 70, 69-72.

Gouldner, A. (1954). Patterns of Industrial Bureaucracy: Case Study of Modern Factory Administration. Collier-Mac, New York, NY.

Grusky, O. (1960). Administrative succession in formal organizations. *Soc. Forces,* 39, 105-115.

Grusky, O. (1963). Managerial succession an organizational effectiveness. *Amer. J. Sociol*., 69, 21-31.

Guest, R. H. (1962). Managerial succession in complex organizations. *Amer. J. Sociol*., 68: 47-54.

Hambrick, D. C, & Mason, P. (1984). Upper echelons: The organization as a reflection of its top managers. *Acad. Management,* 9, 193-206.

Holthausen, R. W. & Watts, R. L. (2001). The relevance of the value relevance literature for financial accounting standard setting. *Journal of Accounting and Economics*, 31, 3-75.

Hsu, I., & Sabherwal R. (2012). Relationship between intellectual capital and knowledge management: an empirical investigation. *Decision Sciences,* 43(3) 489-524.

Janicijevic, N. (2010). Ph.D., Professor, Head of the Department of Business Administration, Faculty of Economics, University of Belgrade. Business Processes in Organization Diagnosis.

Lieberson, S., O'Conner, J. F. (1972). Leadership and organizational performance: A study of large corporations. *Amer. Sociol. Rev*., 37, 117-130.

Nuryaman, N. (2015). The Influence of Intellectual Capital on The Firm's Value with The Financial Performance as Intervening Variable. *Procedia - Social and Behavioral Sciences*, 211, 292-298.
Ohlson, J. A. (1995). Earnings, equity book values, and dividends in equity valuation. *Contemporary Accounting Research*, 11(2), 661-687.

Petty, R., & Guthrie, J. (2000). Intellectual capital literature review – measurement, reporting and management. *Journal of Intellectual Capital*, 1(2), 155-176.

Porter, M. (1985). Competitive advantage: Creating and sustaining superior performance. New York: Free Press.

Porter, M. (1990). The competitive advantage of nations. New York: Free Press.

Roos G., Pike S., & Fernstrom, L. (2005). Managing Intellectual Capital in Practice. Butterworth-Heinemann: New York, p. 19.

Rothwell, W. (2001). Effective Succession Planning: Ensuring Leadership Continuity and Building Talent from Within. 2nd ed., AMACOM, New York, NY.

Rudner, R. (1966). Philosophy of Social Science. Prentice-Hall, Englewood Cliffs, NJ.
Sharma, P., Chrisman, J., & Chua, J. (2003). Succession planning as planned behavior: Some empirical results. *Family Business Review*, 76(1), 1-15.

Shepherd, D., Wiklund, J., & Haynie, J. (2009). Moving for- ward: Balancing the financial and emotional costs of business failure" *Journal of Business Venturing*, 24(2), 134-148.

Stewart, T. A. (1997). Intellectual Capital. Nicholas Brealey Publishing, London.

Steward T. A. (1997). Intellectual Capital. Bantam Doubleday Dell Publishing Group, New York.

Strober, M. H. (1990). Human capital theory: Implications for HR managers. *Indust. Relations,* 29, 214-239.

Sullivan, P. H. (2000). Value-Driven Intellectual Capital: How to Convert Intangible Corporate Assets into Market Value. Wiley, New York, NY.

Sveiby, K. E. (1997). The New Organizational Wealth: Managing and Measuring Knowledge-based Assets. Barrett-Kohler, San Francisco, CA.

Wennberg, K., Wiklund, J., DeTienne, D., & Cardon, M. (2010). Reconceptualizing entrepreneurial exit: Divergent exit routes and their drivers. *Journal of Business Venturing*, 25(4), 361-375.

BIOGRAPHIES

Dr. Michael Flynn, MBA, JD is currently a Senior Consultant at Senior Business Consultants, LLC and a retired corporate banking attorney who had consulted for businesses, financial institutions and executives both domestically and internationally for more than three and a half decades bringing with him a host of experience and expertise that has enhanced the value of many financial and private companies. From a macro-perspective and aside from his Organization Development skills, Dr. Flynn is particularly known for his proficiencies in Needs Assessment and Organizational Diagnosis/Analysis, Change Management/Design in addition to his Strategic Planning and Tactic Execution skills. Dr. Flynn is also a co-founder of Benedictine University's Value-Driven Leadership Program.

Warren J. Rutherford is the Owner of Rutherford Advisors, Inc. doing business as The Executive Suite, an executive search, coaching, transition and exit planning firm; and the Manager of Senior Business Consultants, LLC, a business consulting firm that provides growth-focused consulting services. Both firms are in Hyannis, MA and provide professional services to business owners and other professional in the U.S. and abroad. Warren is an expert Transition Planning Consultant, accredited by the Successful Transition Planning Institute in Cambridge, MA USA, a 5th Level and Master Coach, the Director of Coaching for Innermetrix, Inc., a One Page Business Plan® Consultant, and is expert in the interpretation, and application of the Values Index, DISC Index, and Attributes Index. He graduated with a BA degree in Political Science from UMass-Amherst and an MPA degree in Public Organization & Management from Northeastern University.

A CROWDSERVING MODEL FOR LAST MILE DELIVERY: A TECHNIQUE TO INCREASE SALES AND REDUCE COST AT A BRICK-AND-MORTAR RETAILER

Ryan L. Skiver, University of Wisconsin Oshkosh
Michael Godfrey, University of Wisconsin Oshkosh

ABSTRACT

The retail industry increasingly is shifting to online sales. According to Forrester Researchers, ecommerce has seen an increase of over 10% per year. To be able to compete, brick-and-mortar retailers have begun offering customers free online order pickup options at their retail stores. However, customer demands are shifting to a same-day home delivery model. This home delivery model has companies such as Amazon searching for new technologies to deliver faster. For brick-and-mortar stores to compete, they must try to match this same-day home delivery model to meet customer demands. Last mile delivery (LMD) is an option for brick-and-mortar stores given that they store products at multiple retail facilities and distribution centers. The drawback to LMD is the increased transportation cost, which includes vehicle, fuel, and driver costs. This article explores the option of a variation of crowdsourcing along with current technologies in the way of cell phone apps utilizing GPS technology and real-time notifications to explore a viable customer delivery method for LMD. This new method will provide a way to reduce transportation cost and to make LMD possible at a brick-and-mortar retailer.

JEL: M110

KEYWORDS: Crowdsourcing, Crowdserving, Last Mile Delivery, Ecommerce, Brick–and-Mortar

INTRODUCTION

Brick-and-mortar stores began with a basic idea—centrally locate stores in the optimal locations to minimize customer travel distance to stores. The challenge to retailers is that this model of delivery is changing. Ecommerce has entered the picture and has changed the structure of goods delivery. In the past, delivery has been primarily business-to-business (B2B). B2B was accomplished primarily through manufacturers shipping their goods to larger distribution centers. Then these goods would be shipped later to large retail stores. The new structure of delivery is business-to-customer (B2C)—skipping the retail store and shipping products directly to the customer (Joerss, Schroder, Neuhaus, Klink, and Mann, 2016). This new model of goods delivery changes final destination from the retail store to the customer's home. Many brick-and-mortar stores are trying to compete with this new model of home delivery with in-store pick up of online items to eliminate delivery charges. At the same time, online companies such as Amazon now are offering same-day delivery. Some online retailers are looking for even faster ways to get products to a customer's home with instant delivery options (Joerss et al., 2016). Similar to pizza delivery, goods are delivered quickly from a facility using drones as the carrier. This new system of delivery is referred to as X2C (Joerss et al., 2016). However, this drone method faces several challenges including, but not limited to, the following: atmospheric conditions, load limits, and privacy issues of flying over houses at close range. Because of these challenges, drones may not be as feasible for long distance as some people believe. One short-term method to overcome these challenges would be using an autonomous vehicle with delivery drones as the package handlers.

The autonomous vehicle could be parked in front of a customer's home while the drone retrieves packages from the vehicle and delivers the packages to the customer's doorstep. Because this option would decrease flying distance, there would be fewer problems dealing with atmospheric conditions. In addition, multiple trips could be used when more than one package has to be delivered to overcome load limits (carrying capacity) of the drone, and privacy would no longer be an issue because drones would not need to fly over houses. It is estimated that by the year 2025 up to 25% of the retail market will be made up of either instant or same-day deliveries (Joerss et al., 2016). This figure will cause more of a necessity for brick-and-mortar stores to create new methods to compete in the near future. However, the costs of facilities and last mile delivery will create challenges for brick-and-mortar retailers. Specifically, brick-and-mortar retailers must be able to drive down cost enough to compete with their online competitors.The remainder of this paper is organized as follows. The next section reviews the literature on three topics related to the model presented later in this paper—ecommerce, last mile delivery, and crowdsourcing. The next section presents the methodology used to develop the last mile delivery model. After that, results and discussions are presented. The last section includes conclusions.

LITERATURE REVIEW

Ecommerce

It is very common for customers to look online for purchases of goods that they traditionally would have purchased though a brick-and–mortar store (Esper, Jensen, Turnipseed, & Burton, 2003; Song, Cherrett, McLeod, & Guan, 2009). Forrester Researchers show ecommerce to be increasing at a rate of nearly 10% per year (Forrester Research eCommerce Forecast, 2014-2019 (US) Online Retailing Tops $300 Billion in 2015). With this type of growth, ecommerce has shifted the structure of the current retail market from B2B to B2C (Joerss et al., 2016). Because of this shift, ecommerce has become a prerequisite for success in retailing. Today ecommerce requires more than selling online—it also requires delivering a product to a customer's home in a reasonable time. Brick-and-mortar stores increasingly are using in-store pick up of items sold online to create a faster option compared to normal online delivery to a customer's home. Ecommerce companies such as Amazon now are offering same-day, or sometimes instant delivery (within 30 minutes), to compete with in-store pickup. Online retailers dealing with some of the issues of last mile delivery discussed in the next section are searching for new and less expensive methods of transportation to reduce the cost of last mile delivery. Many new methods of transportation such as autonomous vehicles and drones have joined the conversation as ways to make last mile delivery cost less. These types of deliveries have been named X2C (Joerss et al., 2016). X2C is expected to be the future of delivery and will put a significant strain on brick-and-mortar stores as X2C delivery is expected to cost much less than traditional LMD. As the push for home delivery increases, the need for LMD in the transportation field continues to increase.

Last Mile Delivery: Home delivery is becoming an important part of retail. In the transportation industry home delivery is referred to as last mile delivery (Gevaers, Van de Voorde, & Vanelslander, 2011; Lee & Whang, 2001; Song et al., 2009). The term LMD was created to reflect that many stores were located centrally within their delivery areas such that the distance between most customers and the store was approximately one mile. Pizza and sub-sandwich restaurants that deliver have made a business out of this last mile type of service delivery. There are many challenges when it comes to last mile delivery for ecommerce. Those challenges include transparency/technology, delivery charges, environmental issues, speed of delivery, and perishable items (Gevaers et al., 2011; Joerrs et al., 2016; Lee & Whang, 2001; Song et al., 2009; 4 Challenges of Last Mile Delivery for eCommerce). Because of these challenges, many businesses have failed when trying to create a last mile delivery system (Punakivi, Yrjölä, and Holmstrom, 2001). We discuss each of these problems and provide a summary of this information in Table 1 below.

Transparency/Technology: Delivery accuracy or transparency is very important to online shoppers—89% of online shoppers rate on-time delivery as high importance (Esper et al., 2003). Research has shown that tracking delivery dates alone is not enough; instead, real-time information with full visibility is now the key for delivery success (4 Challenges of Last Mile Delivery for eCommerce). Customers also demand to be able to offer input on their orders such as specifics about the product and how it is delivered (4 Challenges of Last Mile Delivery for eCommerce).

Delivery Charges: Last mile delivery costs more due to the cost of the vehicle, maintenance to the vehicle, delivery driver pay, and fuel. As much as 28% of the total delivery cost to a business comes from the last mile (4 Challenges of Last Mile Delivery for eCommerce). According to Joerss et al. (2016), last mile delivery costs more than $87.3 billion and has a growth rate near 10% annually worldwide. Last mile delivery in the United States, China, and Germany cost $35 billion annually (Joerss et al., 2016). These costs get pushed along to customers through shipping charges or many times in the product costs themselves (Gevaers et al., 2011; Joerss et al., 2016). This increased cost is exacerbated by the security issue of the customer not being home for a delivery, which can lead to lost or stolen packages if packages are left at the door or, alternatively, issues with drivers having to re-deliver packages when the customer is not home, which increases fuel cost and environmental issues.

Environmental Issues: Last mile delivery has been cited as a serious issue causing harm to the environment (Gevaers et al., 2011). Given the expected rate increase in LMD of close to 10% per year, this problem will grow (Joerss et al., 2016). Less than truckload shipments, size and efficiency of vehicle, repeat deliveries when the customer is not home, and inefficient travel routes can lead to higher emissions and are the driving force behind environmental issues (Gevaers et al., 2011).

Speed of Delivery: According to Joerss et al. (2016), 23% of customers would pay more for same-day delivery, only 2% would pay more for instant delivery (within a half hour), and 5% would pay more for timed delivery. With timed delivery, a customer is notified of a narrow delivery window on a given day (Joerss et al., 2016). This means that retail customers would like to see their items delivered same-day within a specified narrow time window and would pay a premium for that service, but they do not at this point care as much about instant delivery. When retailers offer same-day delivery; however, the delivery cost increases due to less-than-truckload shipments and fuel consumption due to inefficiencies in routes.

Perishable Items: Preservation temperature regulations are a severe issue in last mile delivery (Brooksher, 1999; Witt, 1999). Certain foods must be kept cold or refrigerated during transport and require shipping in refrigerated or frozen trucks. At the same time, these orders of perishable items usually are small and thus drive up the cost of delivery substantially (Brooksher, 1999; Witt, 1999). Table 1 below summarizes the problems associated with last mile delivery discussed above.

Table 1: Current Problems Associated with Last Mile Delivery

Current Problem	Explanation of the Problem	Reference
Transparency/Technology	On-time delivery Lack of ability for customer to input specifics on the item	Esper et al., 2003; 4 Challenges of Last Mile Delivery for eCommerce
Delivery Charges	Last mile delivery costs more than $87.3 billion due to cost of the vehicle, maintenance to the vehicle, delivery driver pay, and fuel	Joerss et al., 2016; 4 Challenges of Last Mile Delivery for eCommerce
Environmental	Less-than-truckload shipments, type of vehicle, repeat deliveries when customer is not home, and inefficient travel routes can lead to higher emissions.	Gevaers et al., 2011
Speed of delivery	Significant demand for same-day delivery with timed delivery	Joerss et al., 2016
Perishable items	Preservation temperature regulations	Brooksher, 1999; Witt, 1999

This table shows the current problems associated with last mile delivery and references cited for those problems.

Crowdsourcing

Howe (2006a) coined the term "crowdsourcing" in *Wired* magazine. The idea of crowdsourcing was used primarily by companies for creativity or an intellectual task in which a company posted a problem that normally would have been solved by employees, but instead opened that problem up to be solved by anyone willing to solve the problem (Brabham, 2008; Howe, 2006a). The winner, or problem solver, would receive some type of award (usually a monetary prize). Howe (2006b) later expanded on the definition of crowdsourcing by stating, "It's only crowdsourcing once a company takes that design, fabricates it in mass quantity and sells it" (Para. 1). The design that Howe (2006b) was referring to here was a creative design that an individual in the crowd created. Many examples of crowdsourcing include creating computer programs, developing a design for a product, or creating a slogan. Crowdsourcing refers to the search for the creative or intellectual solution to a problem (Brabham, 2008; Howe, 2006a; Howe, 2006b). This search is achieved by an open call to the population (Brabham, 2008; Howe, 2006a; Howe, 2006b). The concept of utilizing the creativity of a crowd to solve a problem has shifted to crowds performing other labor-intensive tasks in the service industry.

For example, companies such as Uber have been touted as users of crowdsourcing even through their business model does not fit the scope of the definitions described above. Because there is no design idea generated by the crowd or fabrication of that design as Howe (2006b) defined crowdsourcing, then Uber is not, in fact, crowdsourcing. For this reason, we refer to the approach used by Uber as crowdserving, as, "a business or individual who places an open call to perform a defined service that originally would have been performed by an employee, or contractor." Crowdsourcing utilizes creativity while crowdserving only requires someone from the crowd to complete a specified task. Crowdserving has been an efficient way for Uber to provide a cheaper option for transportation of customers. However, the Uber model does not have brick-and-mortar stores in which customers shop. Due to the lack of physical retail stores, Uber cannot utilize assets that are at their disposal (i.e., customers who are in the retail store and will drive home after shopping). This is because Uber notifies customers based on their willingness to drive and not based on the routes they will be traveling, which decreases efficiency in the network scheme. In the following section, the methodology is discussed in the context of systems theory.

METHODOLOGY

Systems Theory

In organizations, systems consist of people, structures, and processes that work together to make an organization healthy or unhealthy (Ackoff, 1978; Bailey, 1994; Bánáthy, 1996; Bausch, 2001; Buckley, 1967; Capra, 1997). Systems thinking has been defined as an approach to problem solving by viewing problems as parts of an overall system (Davidson, 1983; François, 1999; Gorelik, 1975). Companies are not judged solely by being in a given market; instead, they are judged by what they achieve in that market in terms of outcomes to their shareholders and stakeholders (François, 1999). Due to cost and issues presented in the previous section, one firm alone cannot handle the complexity of last mile delivery. A retailer needs the help and collaboration of an entire system in the delivery of a product; therefore, system resources (employees, customers, and suppliers) are needed to create the most successful outcomes (Davidson, 1983; Gorelik, 1975). Systems thinking is not one simple concept, but rather a set of habits or mechanisms within a framework that is based on the belief that the parts of a system can be understood best in the context of relationships with each other and with other systems, rather than in isolation (Checkland, 1981, 1997; Churchman, 1968, 1971).

The current study uses systems theory to explain that the retail store alone is not capable of providing the most cost efficient method of last mile delivery. However, a retail store has customers who potentially could deliver goods to other customers' homes. Given that customers leaving a store might be driving past the

residence of another customer requesting home delivery, the marginal cost of that delivery should be low. When the retailer and customers partner for home delivery, both can profit. On a day-to-day basis, customers are driving to brick-and-mortar stores to shop for products anyway. Systems theory can be used to explain that the most cost-effective means for home delivery would be to have customers who are driving past the residence of a customer requesting home delivery drop off products at that customer's home. To make this model beneficial to all system members, there would need to be a monetary reward for the customers providing the home delivery service for the brick-and-mortar stores. Customers delivering products would receive payment from the retailer, and the customer receiving the delivery would pay the retailer a very small nominal fee (much less than a traditional delivery fee).

Model

Using systems theory, we created the new LMD design shown in Figure 1 below. Figure 1 shows the information and product flow in for a retail store for which customers are third party deliverers. First, a customer places an order online for home delivery. Second, that order information is transmitted to the store. Third, store personnel prepare the order and at the same time, the store places an open call for a customer in the store headed in the area of the delivery. Fourth, a customer in the store accepts the agreement to deliver, and the customer who placed the order is notified of a small delivery window. Fifth, information on the sale is sent to the factory so that the factory can replenish the inventory of the item. Sixth, the customer making the delivery picks up the products and delivers those products to the home of the receiving customer who placed the order.

RESULTS AND DISCUSSIONS

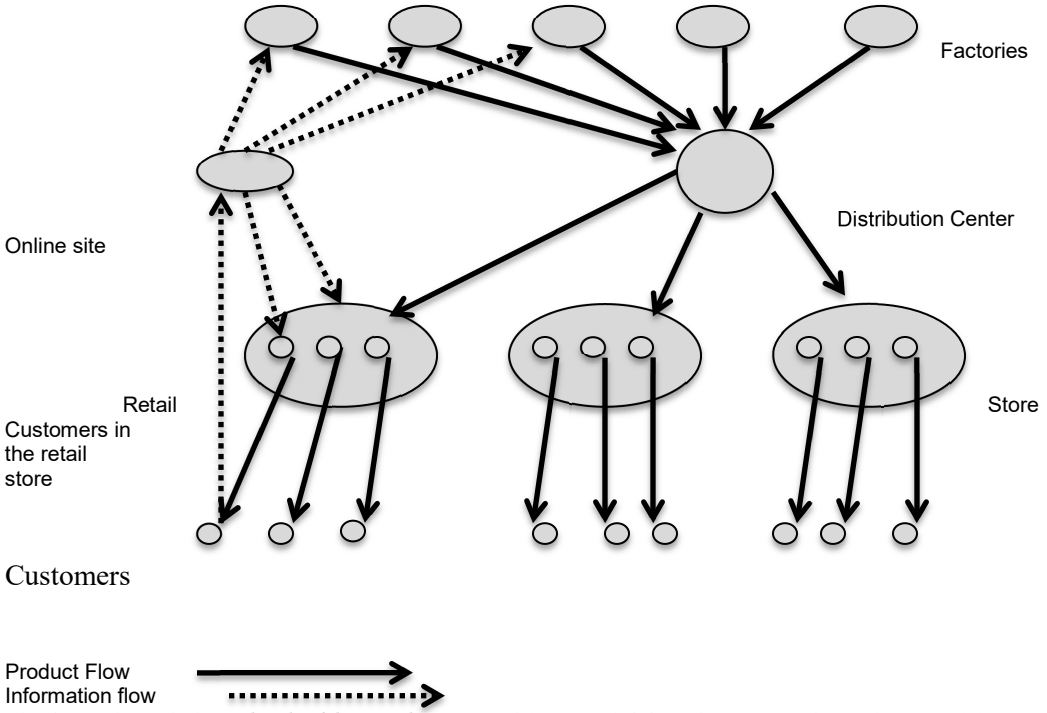
Next, we address how this new last mile delivery system utilizes crowdserving. We examine how crowdserving would enable a retail store to operate efficiently and how using in-store customers to make deliveries would help the store overcome the previously identified problems associated with last mile delivery. An analysis of how the proposed LMD system would address the different challenges associated with traditional LMD follows.

Transparency/Technology

The key to the functionality of the new LMD system will be the technology used. The customer delivering the order must have a cell phone with an app that allows GPS location. Their cell phone would notify them when they are in the store that a delivery is needed on their route back home if the delivery would fit in their vehicle. The customer delivering the product would need to subscribe to the free app and enter their home address and vehicle information. If the in-store customer is headed somewhere other than their home, they would need to enter that address in the app when walking into the store. The app should allow for an easy change of destination for this reason. The app would have to default to the delivering customer's home address the next time that person walks into the store. The customer placing an order online should be able to do so using an online portal or app to select and purchase products. This portal or app should allow for some customization, e.g., in terms of produce. For example, a customer placing an order should be able to specify the desired ripeness of bananas.

Allowing customization creates a frictionless transaction, which can be an issue with traditional last mile delivery. The app should send notification of a pending order when the customer (potential deliverer) enters the store, allow that customer to accept or reject the delivery, and provide that customer with information on order status and the delivery location. If an order is in process, the app should provide an estimated pickup time. Once the customer agrees to make the delivery, the delivering customer should pick up the items at the designated time in the designated pickup area in the store. Then, the app should notify the customer who placed the order of the estimated delivery window.

Figure 1: Retail Storage with Customer Last Mile Delivery



This figure shows the basic details of the crowdserving model. It is a shift from the current online ordering model as it adds the availability of the shopping customer as a last mile delivery option.

Specifying a delivery window should eliminate the problem of second and third deliveries associated with traditional last mile delivery. At pickup, store personnel should help the customer making the delivery load their vehicle. After the packages are in the vehicle, the customer who placed the order should be notified that the package is being shipped and provided an exact time of delivery. GPS on the delivering customer's phone will direct that customer to the ordering customer's home. Similar to the transparency of Uber to its customers, the customer waiting for a delivery could view location and delivery status of their order in real-time (timed delivery). Providing this delivery status information will eliminate transparency problems of traditional last mile delivery. At delivery, the customer receiving the delivery will inspect the packages and sign on the delivering customer's cell phone to verify that the items were delivered and intact.

Security

Security would be a newly introduced issue for which the store would have to account. Store personnel could provide security by installing and using a camera to record the scanning of items and the placement of those items into a box that hides its contents. Note: To reduce the probability of theft, the customer making the delivery should not have any knowledge regarding the items being delivered. Item placement would occur on a weighted scale, much like what occurs at self-checkout lanes in retail stores today. Store personnel would need to secure boxes with tamper proof tape. The customer making the delivery would need to sign for the shipment and verify that all tape was secure. The online customer would need to inspect the tape, the boxes, and the items within boxes upon arrival and sign as well.

Delivery Charges: We view the proposed LMD method as a way to increase sales; therefore, any amount paid by the customer placing the order should be passed through and given to the customer making the delivery. This would provide a higher cost incentive to make more in-store customers willing to make deliveries. The brick-and-mortar store probably would have to subsidize this payment initially—this is no different than an online retailer paying for free shipping, which is becoming common due to increased competitive pressure. The retailer would need to specify a flat delivery fee plus a variable fee based on size and weight for the items delivered. Vehicles would need to have sufficient capacity to transport any items in an order.

Speed of Delivery: When the new LMD system is rolled out, speed would be slow. Initially, it might take several hours to locate a customer in the store with the app installed who is traveling in the correct direction. This would most likely be a same-day delivery service. Current customers desire same-day delivery that provides timed delivery (as described above), as 28% of online shoppers are willing to pay more for this option (Joerss et al., 2016). Same-day delivery with timed delivery is possible with this system. As more customers enroll in the system to make deliveries and install the app, delivery speed would improve. Once enough customers have enrolled in the delivery system, total delivery time could be reduced to the amount of time it takes to box the items, load the items into the customer's vehicle, and drive to the receiving customer's home. The delivery could be tracked in real-time using the same online service through which the ordering customer placed the order (online portal or cell phone app). This would work by linking the delivery customers directional GPS on his app.to the online ordering server to allow this tracking. This real-time tracking data of the delivery matches the definition of timed delivery by providing customers an exact delivery time. We assume that once same-day delivery becomes normal operation, customers would push for instant delivery (within 30 minutes), a requirement that this model should be capable of handling in the near future.

Environmental Issues: Environmental issues associated with traditional LMD were discussed earlier as stemming from less-than-truckload shipments, the type of delivery vehicle, and inefficient travel routes (Gevaers et al., 2011). The new LMD system automatically optimizes routes by selecting customers who are traveling in the direction of the delivery. If the customer making a delivery needs to drive that route anyway, then the additional environmental effects should be negligible. Also, the receiving customer will be aware of the pending delivery time, thereby eliminating re-deliveries due to the customer not being home.

Perishable Items: Because brick-and-mortar stores are located centrally and customers already transport frozen and refrigerated foods to their own homes, the issues associated above with perishable foods in last mile delivery should no longer occur. Any perishable items would need to be stored in a refrigerated/frozen section until packed in the vehicle. These perishable items could be pre-packed in a separate security sealed box to speed up the loading process. Fruits and vegetables should be picked out by experienced store staff to ensure quality and accuracy of the customer's order.

Total Costs to the Retail Store: As mentioned above, the retail store would need to subsidize shipping cost initially. The retail store must have a security camera dedicated to the shipping area, which most stores already have. The retail store also would need to add some personnel to select and stage customer orders for pickup. These personnel could be cashiers who are no longer needed due to decreased volume from in-store shoppers. Employees will need to help customers carry large packages to their vehicle—this already occurs at brick-and-mortar retail stores. The retail store would need to purchase additional packaging containers and materials also. The increased sales and slight reduction of cashiers should cover all of these costs.

When we compare our system to traditional last mile delivery, we find that many of the obstacles are removed as shown in Table 2 below. Customers will be able to purchase large quantities of products and

have them delivered at a reasonable price. As more customers sign up to make deliveries for a store, the faster the delivery speed will become in the system. Real-time visibility in the form of transparency becomes greater and delivery becomes faster, as is the case with the Uber system. GPS technology of the app will provide real-time data and thus lead to efficiencies in delivery, thereby reducing extra gas or mileage. One potential problem could occur if/when the delivery service becomes too popular such that a store has insufficient delivery capacity. One option could be for the retail store to charge customers more for home delivery. A second option could be for the retail store to invest in autonomous delivery vehicles and drone technology. At the present time the second option is not feasible due to the technology of the vehicle and drone. The market also is not ready for this option, as not enough customers would order product, creating the same problems as traditional last mile delivery, i.e., less than truckload shipments and routes that are less efficient. However, if the model that we suggest became too popular and continuous orders were placed, then the stores could be used as the preparer of the order, the routes could be planned to maximize delivery efficiency, full trucks could be utilized, and real-time delivery status would be provided to all parties.

CONCLUSIONS

The model displayed in Figure 1 as well as the methods that we have explained would alleviate the problems associated in the literature with last mile delivery for brick-and-mortar stores. The model does not need to be just for large companies but also could be used by any business including restaurants that deliver to customers. Anywhere that there are customers and goods, this system could be used to create a last mile delivery system at a fraction of the cost. Additional market research still is needed to discover exactly what customers are willing to spend for home delivery in different markets. We proposed that the delivery charge cover a fixed fee and include a variable charge based on size and weight carried. However, we need to conduct additional cost analysis to determine a feasible fixed and variable delivery charge.

Table 2: Current Problems Associated with Last Mile Delivery with the New Crowdserving Model

Last Mile Delivery Current Problem	Explanation of the Problem	Reference	Crowdserving Model
Transparency	1. On-time delivery 2. Lack of ability to input specifics on the item	Esper et al., 2003; 4 Challenges of Last Mile Delivery for eCommerce	Allows for real-time visibility of deliveries with down to the minute accuracy
Delivery Charges	Last mile delivery costs more than $87.3 billion due to cost of the vehicle, maintenance to the vehicle, delivery driver pay, and fuel	Joerss et al., 2016; 4 Challenges of Last Mile Delivery for eCommerce	Drastically reduced cost given that cost would be based primarily on the size and weight of the delivery.
Environmental	Less than truckload shipments, type of vehicle, repeat deliveries when a customer is not home, and inefficient travel routes can lead to higher emissions	Gevaers et al., 2011	1. Minimal environmental impact as a customer will be driving a route anyway 2. Minimal repeat deliveries
Speed of delivery	Significant demand for same-day delivery with timed delivery	Joerss et al., 2016	Allows same-day or faster delivery
Perishable items	Preservation temperature regulations	Brooksher, 1999; Witt, 1999	No need for a separate refrigeration vehicle due to short distances

This table shows the current problems associated with last mile delivery, the references associated with those problems, and how the proposed crowdserving model could alleviate those problems.

REFERENCES

Ackoff, R. (1978). *The Art of Problem Solving*. New York, NY: Wiley.

Bánáthy, B.H. (1996). *Designing Social Systems in a Changing World*. New York, NY: Plenum.

Bailey, K.D. (1994). *Sociology and the New Systems Theory: Toward a Theoretical Synthesis*. Albany, NY: State University of New York Press.

Bausch, K.C. (2001). *The Emerging Consensus in Social Systems Theory*. New York, NY: Kluwer Academic.

Brabham, D.C. (2008). "Crowdsourcing as a Model for Problem Solving: An Introduction and Cases," *Convergence*, vol. 14(1), p. 75-90.

Brooksher, D. (1999). "E-commerce and Logistics," *Traffic World*, vol. 260(7), p. 31.

Bringg. "*4 Challenges of Last Mile Delivery for eCommerce*." Retrieved on March 20, 2017, from the Bringg web site: http://bringg.com/blog/insights/4-challenges-of-last-mile-delivery-for-ecommerce/

Buckley, W.F. (1967). *Sociology and Modern Systems Theory*. Englewood Cliffs, NJ: Prentice-Hall.

Capra, F. (1997). *The Web of Life-A New Scientific Understanding of Living Systems*. New York, NY: Anchor Books.

Checkland, P. (1981). *Systems Thinking, Systems Practice*. New York, NY: Wiley.

Checkland, P. (1997). *Systems Thinking, Systems Practice*. Chichester: John Wiley & Sons, Ltd.

Churchman, C.W. (1968). *The Systems Approach*. New York, NY: Laurel.

Churchman, C.W. (1971). *The Design of Inquiring Systems*. New York, NY: Basic Books.

Davidson, M. (1983). *Uncommon Sense: The Life and Thoughts of Ludwig von Bertalanffy, Father of General Systems Theory*. Los Angeles, CA: J.P. Tarcher, Inc.

Esper, T.L., T.D. Jensen, F.L. Turnipseed, and S. Burton (2003). "The Last Mile: An Examination of Effects of Online Retail Delivery Strategies on Consumers," *Journal of Business Logistics*, vol. 24(2), p. 177-203.

Forrester. "*Forrester Research eCommerce Forecast, 2014-2019* (US) *Online Retailing Tops $300 Billion in 2015*." Retrieved on March 20, 2017, from the Forrester web site: https://www.forrester.com/report/Forrester+Research+eCommerce+Forecast+2014+To+2019+US/-/E-RES116713

François, C. (1999). "Systemics and Cybernetics in a Historical Perspective," *Systems Research and Behavioral Science*, vol. 16(3), p. 203-219.

Gevaers, R., E. Van de Voorde, and T. Vanelslander (2011). "Characteristics and Typology of Last-Mile Logistics from an Innovation Perspective in an Urban Context," *City Distribution and Urban Freight Transport: Multiple Perspectives,* UK: Edward Elgar Publishing.

Gorelik, G. (1975). "Reemergence of Bogdanov's Tektology in Soviet Studies of Organization," *Academy of Management Journal*, vol. 18(2), p. 345-357.

Howe, J. (2006a) "*The Rise of Crowdsourcing*," *Wired* 14(6). Retrieved on March 30, 2017, from the web site: https://www.wired.com/2006/06/crowds/

Howe, J. (2006b) "*Customer-Made: The Site*," Crowdsourcing, Amateur, Weblog, 12 June, Retrieved on March 30, 2017, from the web site: http://crowdsourcing.typepad.com/cs/2006/06/customermade_th.html

Joerss, M., J. Schroder, F. Neuhaus, C. Klink, and F. Mann (2016). "Parcel Delivery: The Future of the Last Mile," *Travel, Transport and Logistics*. Retrieved on March 20, 2017, from the web site: http://www.mckinsey.com/~/media/mckinsey/industries/travel%20transport%20and%20logistics/our%20insights/how%20customer%20demands%20are%20reshaping%20last%20mile%20delivery/parcel_delivery_the_future_of_last_mile.ashx

Lee, H.L. and S. Whang (2001). "Winning the Last Mile of E-Commerce," *MIT Sloan Management Review*, vol. 42(4), p. 54-62.

Punakivi, M., Yrjölä, H., & Holmstrom, J. (2001). "Solving the Last Mile Issue: Reception Box or Delivery Box?" *International Journal of Physical Distribution & Logistics Management*, vol. 31(6), p. 427-439.

Song, L., T. Cherrett, F. McLeod, and W. Guan (2009). "Addressing the Last Mile Problem: Transport Impacts of Collection and Delivery Points," *Transportation Research Record: Journal of the Transportation Research Board*, vol. 2097, p. 9-18.

Witt, C. (1999). "Update: Material Handling in the Food Industry," *Material Handling Engineering*, vol. 54(11), p. 38-50.

BIOGRAPHY

Dr. Skiver is an Assistant Professor of Supply Chain Management at the University of Wisconsin Oshkosh. He holds a Ph.D. in Manufacturing and Technology Management. His research interests include creating innovation in organizations through operation strategy in complex environments. Before joining UW Oshkosh, he worked in industry for several years as an executive team lead of operations management for a Fortune 500 company. He has published articles in national and international refereed journals.

Dr. Godfrey earned his B.S. in Operations Management and M.S. in Management Information Systems from Northern Illinois University, and his Ph.D. in Production & Operations Management from the University of Nebraska - Lincoln. Prior to that, he worked in industry as a supervisor and an operations manager in the transportation industry. He is A Full Professor of Supply Chain Management in the College of Business at the University of Wisconsin. He is a CFPIM through APICS.

TRAVERSING THE PUBLICATION PROCESS

Terrance Jalbert, The University of Hawaii-Hilo

ABSTRACT

GETTING AN IDEA

1. Maintain a running list of your ideas.
2. Every time you have a few minutes, go to your list and ask yourself, in the next 30 minutes how can I advance one of these ideas.

RESEARCH PARTNERS

Selecting a Partner

1. There are advantages to working on your own.
2. Select someone with the right characteristics
    a. Hard Worker
    b. Willing to do their share of the work
    c. Someone with time to conduct research
    d. Intelligent
    e. Mutual Interests
    f. Cooperative
    g. Likely to reciprocate
3. Good research partners are hard to find. Don't abuse a good research partner.

Working with a Partner

1. Start only one paper at a time with a new research partner.
2. Be patient with your research partner. They have a life and due to births, illnesses and other life events, they may not be on your schedule.
3. Recognize on some projects you will do most of the work. On others, your partner may do most of the work.
4. Use caution when selecting one of the professors from your Ph.D. program as a research partner.

How Many Authors on a Paper?

1. Two or three authors are good.
2. Four authors is not good but can be ok.
3. More than four authors looks bad.

WRITING YOUR MANUSCRIPT

Writing your Manuscript

1. Use only Microsoft Word to type your document.
2. Using free Word clones causes significant problems in the publication process.
3. Files created in another program and copied or saved as a Microsoft Word file cause significant problems in the publication process.
4. Unless the journal specifically requests otherwise, use the standard Microsoft Word equation editor.
5. Use only Microsoft spreadsheets and Microsoft
6. drawing programs.
7. Back up your files on a daily basis.

Organizing your paper

1. Organization

2. Abstract
3. Introduction
4. Literature Review
5. Data and Methodology
6. Results
7. Concluding Comments

Title

1. Descriptive and no more than 15 words.
2. Write a strong title

    a. Strong Words:
        i. Empirical, Evidence
    b. Weak Words:
        i. Analysis, Case
        ii. Use Key Words from your Discipline

3. Think about what will look good on your vita.

Abstract

1. General Introduction to your paper
2. The goal is to precisely communicate to the reader what the paper is about.
3. Not more than 200 words
4. Do not use acronyms
5. Generally do not cite other papers in the abstract

Introduction

1. A brief introduction to the problem being addressed.
2. Include some summary statistics of the magnitude of the problem.
3. One paragraph discussion of the general state of the literature.
4. What you are going to do in the paper to advance the literature.
5. A few lines indicating how the remainder of the document is organized.

Literature Review

1. As a general rule do not cite magazines.
2. Use scholar.google.com
3. Narrow your literature review down to those articles that directly relate to the issue you are addressing in your paper.
4. Make sure that everything that you cite in the text is included in your reference section.
5. Make sure that everything you reference is cited in the body of the text.

Data and Methodology

1. Where the data was obtained from?
2. Time period covered in the analysis?
3. Frequency of the data observations?
4. Variables that the data were collected for?
5. Summary statistics.
6. Hypotheses that are being tested.
7. For regressions, specify the equation being estimated in the text of the document.
8. For Surveys indicate
    a. Questions included in your survey? (Consider including the survey instrument as an appendix to the paper)
    b. When was the survey conducted?
    c. Where was the survey conducted?
    d. What was the response rate?

e. What are the total number of usable observations?
f. Did you receive human subject research permission from your University?

Results

1. Make sure to introduce each table and figure you present in the text of your document.
2. Walk the reader through the results.
3. Select an observation in your table and explain that observation to the reader.
4. Incorporate data into MS Word tables.
5. Segregate your data when possible to get additional results,
   a. by gender, age, country, region, year, industry, before and after a crises.

Tables

1. Don't create small one or two line tables.
2. Include information directly in the document text.
3. Combine several small tables into a single table with multiple panels.
4. Do not use exponential notation (3.2E-5).
5. Display appropriate precision
   a. 0.0021, 1.134, 10.22, 100.6, 1,049.1, 10,432

Table Description

1. Make sure to include a 3-6 line description below your tables. The reader should be able to understand what is contained in the table without referring back to the text of the document.
2. This description is not to replace the discussion in the text, but to supplement the discussion in the text.
3. Redundancy is ok in this case.
4. Example of Table Description

   *This table shows the results of the regressions on CEO compensation using data from 2004. The estimated equation is: CEO Compensation=a + b1(CEO age) + b2(years with company). The first figure in each cell is the regression coefficient. The second figure in each cell is the t-statistic. ***, ** and * indicate significance at the 1, 5, and 10 percent levels respectively.*

Concluding Comments

1. Reiterate the goal of your paper.
2. Briefly describe the test methodology and data.
3. Briefly summarize your major findings.
4. Discus how managers might benefit from the results.
5. Discuss any limitations of your work.
6. Provide suggestions for future research.

Acknowledgements

1. Do acknowledge anyone that has helped you with the paper.
   Colleagues, Administrators, Funding Agencies, Assistants, Reviewers, Editors.
   It is a nice courtesy to the reviewers and editor.
2. It subtly communicates to colleagues the journal is peer reviewed.
3. Few people will be insulted if you acknowledge them but should not have.
4. Many will be insulted if you do not acknowledge them but should have.
5. Acknowledgments-Make sure to indicate that any remaining errors are the authors responsibility.
6. If someone has contributed substantially to your paper consider making them a co-author on the paper rather than just acknowledging them.

Biography

1. Your biography should indicate your employer, your publication history, contact information and any other important information.

Tom Tetertall, Ph.D. is Professor of Management at the University of East Hawaii. He is also an arbitrator for the Human Ethics Commission. His research appears in journals that include: Diversity Review, Management Styles, and Latino Business Review. He can be contacted at: University of East Hawaii, COB, 400 W. 2nd St., Kauai Hawaii, 96333, USA, email: tomt@NHI.edu.

2. Do not make your biography excessively detailed.

FORMATTING

1. Editors are looking for papers that are high quality. But they also look for papers that will not add an excessive burden to their work load.
2. They look for authors that will be pleasant to work with on revisions and in the publication process.
3. A properly formatted and written paper communicates to the editor that you will be pleasant to work with, thereby increasing your chance of publication.
4. Check the journal style guidelines to make sure you have the paper formatted properly.
5. Be sure figures and tables are editable in Word
6. Anything created or imported as an image is problematic.
7. Anything that is scanned needs to be recreated.
8. Make sure that figures and tables are legible.
9. If you are unable to edit it in MS Word it should be recreated.
10. When copying from Excel into word make sure to use the "Paste Special", "Paste as Chart" Command so it can be edited in MS Word.
11. Avoid one-sentence paragraphs.
12. Avoid one-paragraph sections.
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.
16. Do not use text boxes
17. Do not use section breaks.
18. Do not use text levels

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.
4. Give it to a friend to read.

WORKING WITH THE EDITOR

<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.

Correspondence

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.
3. Use submission numbers in all correspondences.
4. Be courteous when corresponding with the editor.
5. Publishing is to a certain degree political. Be willing to review papers for the journal.

Reputation

1. Our industry is small. Editors remember if you were especially easy or especially hard to work with.
2. Your reputation is very important, so make sure you leave the best possible impression, even if your paper is rejected.

Nonresponsive Editors

1. After 3 months, ask if there is any additional information you can provide.
2. After 6 and 9 months request that the editor send a reminder to the reviewers.
3. After 1 year send the editor a status check email.
4. After one year and two weeks, if the editor has not responded, send them a letter withdrawing your paper from publication consideration and try elsewhere.

REVIEWER AND EDITOR COMMENTS

1. Respond to revise and resubmit requests as quickly as possible, but take sufficient time to complete the requested changes.
2. Set the revised manuscript down for a week and reread the paper before submitting it.
3. Do not send the exact same version back to the editor without having addressed the concerns of the reviewers.
4. Do not respond rudely.
5. Prepare a document that indicates how you have addressed each of the reviewers concerns.
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."

7. In the event that you are not able to address a reviewers concern. Explain carefully why you are not making the changes, and request the reviewers understanding. Acknowledge the issue in the paper and note it as a limitation, or area for future research.

ACCEPTANCES

1. Make sure to read the page proofs carefully.
2. Pay any fees due. Publishing is expensive, but it is a necessary evil. You have invested a great deal of your time in the research, the publication fee is a small part of your total investment in the project.
3. Expect some time between acceptance and publication.

REJECTIONS

1. Rejections happen.
2. Don't be discouraged by a rejection. Rejections are part of the process.
3. Make any changes that the editor and reviewers suggest and submit the paper to a different journal.

SUCCESS CHARACTERISTICS OF FOREIGN DIRECT INVESTMENT IN CUBA

Janet L. Walsh, Birchtree Global, LLC

ABSTRACT

FDI in the Cuban tourism industry has grown rapidly under the leadership of Cuban President Raul Castro. However, because of the US embargo, the Helms Burton (1966) Act, and competitive business strategies, little scholarly information exists on Cuba market entry by companies. This qualitative case study examined market entry strategies, challenges, opportunities, and actions of 18 tourism businesses operating in Cuba. Key results revealed the US embargo constrained Cuba market entry on multiple levels including legal, financial, resources, and supply chain. Cuban decision-making practices were challenging as was the establishment of a business relationship. Relationships, adaptability, and developing a unique, Cuba-centric business strategy were crucial to success. Tax strategy, human resources legislation, safety, and security were not factors.

JEL: F1, F2

KEYWORDS: Cuba, Foreign Direct Investment, Trade, International, Tourism

INTRODUCTION

Cuba is an emerging market with 11 million people, a growing demand for products and services, and a government open to foreign direct investment (FDI) (Economist Intelligence Unit, 2014; Feinberg, 2013; Solorza, 2016). To acquire hard currency to pay global bills and strengthen the Cuban economy, FDI in the tourism industry has grown quickly under the leadership of Cuban President Raul Castro (Smith & Walter, 2016) and represents a critical aspect of economic development (Carty, 2009). However, detailed case study information describing the specific steps taken by successful Cuba market entry companies is not readily available as companies working in Cuba are reluctant to reveal competitive business strategies, violate the US Embargo, or the Helms-Burton Act (1966) (DeGeorge, Tweed, & Donville, 2014; Frank, 2013; Lamrani, 2012; Price, 2016; Spadoni & Sagebien, 2013). To close the information gap this qualitative case study examined market entry strategies, challenges, opportunities, and organizational actions of 18 tourism businesses operating in Cuba as of January 30, 2015.

LITERATURE REVIEW

The literature review provided the basic framework for the research on success characteristics of foreign direct investment. The broad, theoretical underpinnings of FDI showed first mover advantage (McMillan, 2015; Murray et al., 2012), foreign direct investment theory (Blonigen & Piger, 2011; Hymer, 1976; Trapczynski 2013), internationalization theory (Brida, Driha, Rodriguez, & Scuderi, 2015; Mura et al., 2011), and the behavioral theory of FDI were prominent (Cyert & March, 1963; Harlan, 2014). FDI in Cuba was challenged by Cuban political and economic infrastructure (Burbach, 2013). The US embargo affected FDI into Cuba, supply chains, and infrastructure services (banking, finance) (Martinez, 2015). The tourism industry was promoted by the Cuban government (CEPEC, 2015) but little research existed that provided a descriptive analysis of success characteristics of FDI in the Cuban tourism industry. Collectively the literature review contextualized FDI in Cuba and provided the rationale for the study.

DATA AND METHODOLOGY

In this study, market entry was defined as the individual steps taken by businesses to register, license, operate, and manage an organization in a foreign location (UNCTAD, 2015). Tourist industry was defined as organizations whose purpose is to accommodate, entertain, and/or operate tours for individuals or groups who are outside of their normal environment (Smith, 2015; The Tourism Society, 2015; UNWTO, 2015). From an in-depth search of tourism companies from public sources, a total population of 91 companies meeting the criteria and operating in Cuba were identified, 18 were studied, and 10 executives in the 18 companies were interviewed in-depth (see Table 1).

Table 1: Study Population

Name	Country of Origin	Primary Activity	Size*
Academic Arrangements Abroad	US	Educational Activities	Small
Auburn Travel	US	Educational Activities	Medium
Axis Hospitality	Canada	Hotels	Small
Cross Cultural Journeys	US	Tours	Small
Cuba Educational Travel	US	Tours	Small
Cuba Group Tours	Australia	Tours	Small
Cuba Travel Network	BVI	Aggregated services	Small
Cuba Ventures	Canada	Aggregated Services	Small
Cuba Ventures	Canada	Aggregated Services	Small
Distant Horizons	US	Tours	Small
GoNext	US	Tours	Small
Iberostar Hotels	Spain	Hotels	Large
Insight Cuba	US	Tours	Small
Melia Hotels	Spain	Hotels	Large
Paragon	US	Tours	Small
Road Scholar	US	Tours	Small
Sunwing	Canada	Aggregated services	Medium
Vox	Canada	Hotels	Medium
Y'alla	US	Tours	Small

Note. Small = < 20 employees; medium = 20-100 employees; large = > 100 employees.

Critical components of market entry were identified from the literature and the World Bank's doing business database (World Bank, 2014). The interview questions were constructed and validated by SMEs and professors experienced in interview data collection. Informed consent and confidentiality documents were signed by all interview participants, and permissions sought from applicable country ethics boards. Five types of data were collected during this research: interviews, discussions, public data, government data, and non-governmental organization (NGO) data. The data analysis processes followed Creswell's (1998) established methods for collecting and analyzing data from participants in a case study. Creswell's emphasis on chronological order and the treatment of patterns in the data provided a good fit for this case study (Creswell, 1998). The internal and external validity of the study was enhanced by multiple reviews of the study, two data collection databases, data triangulation, and keeping an audit trail.

RESULTS AND DISCUSSION

Research results showed the primary underlying theoretical motivation for existing tourist companies in Cuba was first mover advantage (44.44%), theory of FDI (27.77%), internationalization theory (22.22%), and the behavioral theory of the firm (5.55%). Participants described the US embargo as a primary constraint in market entry, which hampered capital acquisition, banking, supply chain movement of goods and services, internet interface, and negatively affected investment in property, plants, and equipment. Understanding the way in which the Cuban government and agencies conducted business was also challenging. All participants commented on the length of time it took for the Cuban government to render a decision on investment, and the practice of collective decision-making as challenges. Companies

overcame these challenges by developing relationships with the Cuban government, home government, service, and supply chain providers. For US companies, obtaining a license to do business in Cuba was required, but little support for market entry was provided by the US government. Management companies provided some market entry support. Non-US companies worked with their bilateral chambers or government agencies, Cuban and home country, which they found helpful. Results showed organizations adapted to market entry challenges by developing new relationships, adapting to the environment, focused product differentiations, as well as giving back to the Cuban people and country. Table 2 summarizes organizational responses to market entry challenges and opportunities.

Table 2 :Primary Organizational Response to Market Entry and Challenges

Responding To Challenges	Responding To Opportunities
Established relationships	Partnered with government and hotels, developed new relationships
Adapted	Worked to provide better booking arrangements
Worked directly with management companies	Used vertical integration strategies
Set up operations in different countries	Incorporated sustainability
Used product differentiation	Curated experiences for tourists
Provided multiple experiences	
Deepened relationships by giving back	
Market positioning	
Changed pricing strategy	
Promoted understanding	
Changed booking strategy	
Gave back to the communities	

Five themes emerged from the research which were common across all participants and provided insights into Cuba market entry.

Theme 1: Limitations for entry. A review of the literature indicated the opportunity to invest in Cuba was described in attractive investment terms (CEPEC, 2015), but US companies faced limitations (Feinberg, 2012; Guerra, 2015; Laitamaki, et al., 2016; Price 2016; Sheldon, 2008; Sullivan, 2014; Villaverde, 2010; Wylie, 2012). This study found US embargo constraints for all companies included obtaining financing, dual currency, ownership of property, and operating costs (Sullivan, 2014; US DoT, 2016; Wylie, 2012). This did not stop market entry, particularly if infrastructure investment in Cuba was limited. Participants noted overcoming these challenges resulted in competitive advantage.

Theme 2: Relationships are critical. All companies in this study mentioned the development of relationships with Cuban government, service, and supply chain providers as critical to market entry success. Maintaining and enhancing relationships with officials responsible for these services was noted as important for the mutual exchange of information, ideas, and education, and to enable access to resources. Relationships with service providers was critical in developing secure supply chains. Relationships, it was noted, were not established quickly. It took time to develop a trusting relationship with Cuban officials and supply chain providers. Relationships with Cuban social and environmental organizations was mentioned as helpful.

Theme 3: Consider the customer. As Smith and Walter (2016) noted, the Cuban government has financial challenges and the Cuban people have the lowest disposable income in the world (World Bank, 2016). A key finding of this study was the financial importance of identifying the "paying customer." Participants identified foreign tourists, US tourists, and some Cuban government projects as viable customer targets. Tourism businesses were considered attractive in Cuba because the paying customers were generally outsiders as Cuban people as tourists were not consumers.

Theme 4: Crafting a unique business strategy. This study found creating a business strategy that works in Cuba required a unique business model. Feinberg (2014) noted the Cuban government is constrained

financially and operationally, while owning all the means of production (Wilson, 2014). The Cuban political system and property ownership are unique and most market entry companies did not have specific, reproducible, strategy experience in this environment. Market entry strategies that worked in other countries did not work when directly applied to Cuba market entry. Thus, crafting a business strategy that worked in Cuba required more interpersonal skills.

Theme 5: Adaptability is a necessity. Because there is little information about Cuba market entry (Feinberg, 2012; Laitamaki, et al., 2016; Sheldon, 2008; Villaverde, 2010) study participants all concurred that adaptability is a core competency. Study participants mentioned being patient, solving supply chain problems, market shortages, connectivity, changing government strategy, modifying offerings, and adaptability to changes in the Cuban environment as key market entry competencies, required to provide a consistent customer experience. Activities noted by participants as secondary in importance help illuminate the differences in Cuba market entry as compared to other countries. Table 3 shows the secondary Cuba market entry activities.

Table 3: Cuba Market Entry Activities of Secondary Importance

Activity	Rationale
Corporate tax strategy	Doing business in or with Cuba did not result in favorable tax benefits or a reduction in taxes overall
Corporate legal structure	Legal structure of business in Cuba not a factor for most study participants
Lack of Internet/technology systems	Not a factor for most companies, companies managed around the lack of service
Employer/employee legal relationship Ability to hire/fire employees	Not a factor for most companies, Cuban labor at this time, primarily owned by the state (somewhat similar to union relationships)
Safety concerns	No safety concerns reported with Cuban tourist travel, other than general travel safety applicable to all countries
Differences in ethical perspectives	No concerns relative to bribery, unethical behavior, unethical culture

Although market entry in foreign countries includes legal, tax, and human resources infrastructure issues (World Bank, 2016), only one participant reported Cuba market entry was constrained by corporate tax strategy, nor were tax benefits for doing business in Cuba a factor in market entry. Similarly, the legal structure was not a factor in market entry for most study participants (as they did not own property in Cuba), although some reported minor difficulty with home country or Cuban market entry legal paperwork. Normal travel precautions were mentioned as Cuba lacks good roads and has some food safety issues. Ownership of private property was mentioned as an impediment to in-country investment, as well as property ownership disputes from pre-1960 (Martinez, 2015; Price, 2016). Companies investing in a building or property were conscious of potential pre-revolution property ownership disputes. The employer/employee relationship in Cuba was not considered an impediment to improving the performance of employees. Companies generally worked around this challenge by offering non-statutory benefits such as tips, education, or travel opportunities. The well-educated Cuban workforce was considered a strong benefit of working in Cuba. All study participants considered Cuba safe for travelers. While the Cuban government may constrain free speech and protest policies, study participants reported no concerns of safety for guests or businesses in Cuba. However, this does not mean the threat of deportation, fines, and property appropriation does not exist in the tourism industry (The Economist, 2012; Freeman, 2013; Vasilak, 2015). As previously described in this study, the Cuban government has not always positively interacted with tourism companies (The Economist, 2012; Freeman, 2013; Vasilak, 2015). Similarly, the ethics of doing business in and with Cuba was not considered an impediment to market entry. Organizations entering the Cuban market found there to be few issues with unethical behavior. One company executive reported an expectation of "consideration," but this was the exception.

CONCLUDING COMMENTS

The study found the theoretical underpinnings of market entry were less important than the relationships developed between inbound companies and Cuban officials. Whether to facilitate better relations with Cuban officials or a commitment to philanthropy, study participants noted positive results arising from organizational leaders who developed a personal interest in Cuba, and in response, provided support to Cuban organizations and causes. Market entry was constrained by the US embargo on multiple levels, including obtaining a license (for US organizations), difficulty attracting financing, banking, access to markets, advertising, transportation, and technology platforms. These constraints, however, were not sufficient to limit organizations from achieving market entry. Similarly, a lack of Internet access, the state driven employee/employer relationship, tax strategies, and legal infrastructure did not constrain market entry.Adaptability was found to be a core capability that allowed Cuba market entry companies to succeed in doing business in Cuba. This need for adaptability could be seen in the increasing demand for Cuba travel experiences and a limited supply of hotel rooms and guides that put pressure on the cost of market entry, and the not inexpensive nature of Cuba as a destination. Study participants found tipping and training facilitated the performance of staff. Challenges aside, Cuba was found to be a safe location in which to do business and travel, with corruption and ethics not a concern in market entry.

The Cuba market entry literature indicates an increase in investment opportunities in Cuba (Holmes, 2010; Price, 2016). Investment opportunities are increasing for United States companies (Pickrell, 2014). This study may add to the literature by illuminating the challenges and opportunities experienced by Cuba market entry organizations, and their responses. Li et al. (2006) noted that collaboration was an efficient way to obtain services, gain support, and understand the market. This study found a similar understanding in that collaborating or entering business relationships with Cuban-based or destination management businesses was a common step taken by study participants. Adaptability was also a key step used by organizations entering the Cuban market, with changing pricing strategies to offer a range from very low cost to higher cost experiences a strategy pursued by some of the smaller organizations. Some organizations adapted their strategies to better relate to their Cuban partner organizations, while adapting booking strategies helped companies find new customers and work around the restrictions of the US embargo.

REFERENCES

Blonigen, B. A., & Piger, J. (2011). "Determinants of foreign direct investment." *The Canadian Journal of Economics, 47*(3). doi:10.1037/0003-066X.59.1.29

Brida, J., Driha, O., Rodriguez, A., & Scuderi, R. (2015). "Dynamics of internationalisation of the hotel industry: The case of Spain." *International Journal of Contemporary Hospitality Management, 27*(5), 1024-1047. doi:10.1108/IJCHM-11-2013-0527

Carty, V. (2009). "Capitalist measures within a socialist model: A commodity chains analysis of the emerging Cuban tourism industry." *Canadian Journal of Latin American & Caribbean Studies, 34*(67), 163-195, 235. doi:10.1080/08263663.2009.10816968

Centro para la Promoción del Comercio Exterior y la Inversión Extranjera de Cuba (2015). *"How to do business with Cuba*." Retrieved from http://www.cepec.cu/es/negocios

Creswell, J. W. (1998). "Qualitative inquiry and research design: Choosing among five traditions." Thousand Oaks, CA: Sage.

The Cuban Liberty and Democratic Solidarity (Libertad) Act of 1996 (Helms–Burton Act), Pub. L. No. 104-114, 110 Stat. 785, 22 U.S.C. §§ 6021–6091. (1996).

Cyert, R., & March, J. (1963). *"The behavioral theory of the firm*." Englewood Cliffs, NJ: Prentice-Hall, Inc.
DeGeorge, G., Tweed, D., & Donville, C. (2014, December 26). "Why 'complicated' Cuba may not see a 'gold rush' from the opening of U.S. relations." *Bloomberg News*. Retrieved from http://business.financialpost.com

The Economist. (2012, May 19). "Come and see my villa; foreign investment in Cuba." Retrieved from http://www.economist.com.

Economist Intelligence Unit. (2014). "Cuba Fact Sheet." Retrieved from http://country.eiu.com
Feinberg, R. (2012). "The new Cuban economy: What roles for foreign investment?" *The Brookings Institute.* Retrieved from http://www.brookings.edu

Feinberg, R. (2013a,). "Foreign investment in the new Cuban economy." *NACLA Report on the Americas, 46*(1), 13-18. Retrieved from https://nacla.org

Feinberg, R. (2014). "Cuba's foreign investment invitation: Insight into internal struggles." *Brookings Institute.* Retrieved from http://www.brookings.edu

Frank, M. (2013, July 08). "Cuba to deregulate state companies in 2013." *Reuters*. Retrieved from http://www.reuters.com

Freeman, C. (2013, July 6). "The Briton who languished in a Cuban jail after being accused of spying." *The Daily Telegraph.* Retrieved from http://www.telegraph.co.uk

Guerra, L. (2015). "Cuba under Raúl Castro: Assessing the reforms." *Cuban Studies, 43*, 219-221, 247. doi:10.1353/cub.2015.0021

Holmes, M. G. (2010). "Seizing the moment (Master's thesis)." Available from ProQuest Dissertations and Theses Databases. (UMI No. 1483567)

Hymer, S. (1976). "The international operations of national firms: A study of foreign direct investment." Cambridge, MA: MIT press.

Laitamaki, J., Tada, M., Siying, L., Setyady, N., Vatcharasoontorn, N., Feizhou, Z., & Hechavarría, L. T. (2016). "Sustainable tourism development frameworks and best practices: Implications for the Cuban tourism industry.*" Managing Global Transitions: International Research Journal, 14*(1), 7-29. Retrieved from http://www.fm-kp.si/zalozba/ISSN/1581-6311.htm

Lamrani, S. (2012). "Reforming the Cuban economic model: Causes and prospects." *International Journal of Cuban Studies, 4*(1), 17-35. Retrieved from http://cubastudies.org/the-international-journal-of-cuban-studies/

Li, S. Y., Wong, M. S., & Luk, S. K. (2006). "The importance and performance of key success factors of international joint venture hotels in China." *Chinese Economy, 39*(6), 83-94. doi:10.2753/ces1097-1475390606

Martinez, L., M. (2015). "Enforceability of industrial property licenses agreements and juridical effects in Cuba." *Revista De Derecho* (44), 50-81. doi:10.14482/dere.44.7169

McMillan, D. (2015). "Capitalist development in Cuba." Retrieved from http://davidmcmillangroup.typepad.com/consulting/cuba-hospitality/
Mura, L., Grublova, E., Gecikova, I., & Kozelova, D. (2011). "An analysis of business internationalization models." *Studia Universitatis Babes-Bolyai, 56*(2), 16-28. Retrieved from http://www.cs.ubbcluj.ro/~studia-i/

Murray, J. Y., Ju, M. & Gao, G. Y. (2012). "Foreign market entry timing revisited: Trade-off between market share performance and firm survival." *Journal of International Marketing, 20*(3), 50-64. doi:10.1509/jim.12.0083

Pickrell, E. (2014, Dec 24). "Other nations, not US, will seize early-entry advantages in Cuba." *Monitor Global Outlook*. Retrieved from http://www.monitorglobaloutlook.com

Price, E. (2016). "Five questions for Cuba." *International Financial Law Review*, 2. Retrieved from http://www.iflr.com/

Sheldon, D. (2008). "Assessing U.S. Cuba trade: Prospects and challenges (Doctoral dissertation)." Retrieved from ProQuest Dissertations and Theses Databases. (UMI No. 3322146)

Smith, M. (2015, September 30). "Want to Do Business in Cuba? Prepare to Partner With the General." *Bloomberg News*. Retrieved from http://www.Bloomberg.com.

Smith, R. C., & Walter, I. (2016). "Understanding a Cuban transition." *Independent Review, 20*(4), 531-546. doi:10.2139/ssrn.2646700

Solorza, M. (2016). "Reformas economico financieras en Cuba. Reinsercion al capitalism en una etapa de crisis. Problemas Del Desarrollo." *Revista Latinoamericana de Economía, 47*(185), 137-162. doi:10.1016/j.rpd.2016.04.004

Spadoni, P., & Sagebien, J. (2013). "Will they still love us tomorrow? Canada-Cuba business relations and the end of the US embargo." *Thunderbird International Business Review, 55*(1), 77-93. doi:10.1002/tie.21524

Sullivan, M. P. (2014). "Cuba: U.S. policy and issues for the 113th Congress." *Current Politics and Economics of South and Central America, 7*(1), 39-131. Retrieved from https://www.fas.org

The Tourism Society. (2016). "Memorandum of association." Retrieved from http://www.tourismsociety.org

Trapczynski, P. (2013). "Does foreign direct investment theory explain subsidiary performance? A critical literature review." *Poznan University of Economics Review, 13*(2), 47-64. Retrieved from http://www.puereview.ue.poznan.pl/index.php/en/

United Nations Council on Trade and Development. (2015). "World investment report 2015: Reforming international investment governance: Methodological note." Retrieved from http://unctad.org/en/PublicationChapters/wir2015chMethodNote_en.pdf

Vasilak, R. (2015, January 4). "Cuba." *World Golf Report*. Retrieved from http://worldgolfreport.blogspot.com/2015_01_01_archive.html

Villaverde, O. (2010). "A macroeconomic approach of FDI in post-Castro Cuba (Doctoral dissertation)." Retrieved from ProQuest Dissertations and Theses Database. (UMI No. 9828085)
Wylie, L. (2012). "The special case of Cuba." *International Journal, 67*(3), 661-684. doi:10.1177/002070201206700307

World Bank. (2014). "Ease of doing business." Retrieved from http://www.worldbank.org

World Bank. (2016). "Ease of doing business." Retrieved from http://www.worldbank.org

BIOGRAPHY

Dr. Janet L. Walsh is the CEO and president of Birchtree Global, LLC. Birchtree Global provides the legal, financial, tax, and human capital infrastructure for globalizing companies. Her area of expertise lies in global startups, finance, infrastructure, and human capital performance. She has worked on the ground in 78 countries directing multi-functional teams of legal, financial, tax, and HR professionals in a wide variety of businesses.

She holds a BA degree in Economics from Bucknell University, an MBA from Loyola University and a DBA from the University of Phoenix. She speaks Spanish, French, and Japanese. She is a dual citizen of Ireland and the United States.

THE POTENTIAL VALUE OF E-PORTFOLIOS FOR MAKING HIRING DECISIONS IN THE WORKPLACE: A COMPARISON OF THE RESULTS OF FEEDBACK FROM LARGE AND SMALL BUSINESSES

Diane M. Holtzman, Stockton University
Ellen M. Kraft, Stockton University

ABSTRACT

The purpose of this research is to determine if small and large business representatives in New Jersey believe portfolios would be valuable for evaluating applicants as part of the hiring process and whether portfolios would also help applicants in the hiring process. There were 109 small businesses and 71 large businesses surveyed. Currently 36% of the small business representatives surveyed and 20% or the large business representatives surveyed said that they encouraged applicants to submit a portfolio of their work as part of the hiring process. Sixty-three percent of small business representatives and sixty-six percent of large business representatives responded that submission of a portfolio of exemplary work may help the applicant in the hiring process. Sixty-one percent of small business representatives and seventy two percent of large business representatives think that submission of a portfolio may be beneficial for you as an employer in the hiring process There were a statistically significantly greater portion of large business representatives 95% CI [0.0930,0.27941] that did not know if their organizations encouraged applicants to submit portfolios as part of the hiring process than small business representatives 95% CI [0.0010,0.0074]. The results were also statistically significant that a greater portion of small business representatives 90% CI [0.2810, 0.4888] than large business representatives 90% CI [0.1046,0.2954] said that their organization encourages applicants to submit portfolios as part of the hiring process. The authors conclude that representatives from both small and large businesses believe that submission of a portfolio of exemplary work may help the applicant in the hiring process and may be beneficial for an employer as well.

JEL:I21, J24

KEYWORDS: Eportfolios, Job Skills, Student Success, Employment

INTRODUCTION

With the emphasis on workforce readiness to foster economic growth, graduates need to be prepared to demonstrate that they have acquired the skills, competencies, and knowledge for the demands of the workplace. In the diverse and changing business world, graduates are required to work successfully in this complex environment (Watty and McKay, 2016; Ferns and Comfort, 2014). Attention to the preparedness of college graduates with the needed skills for the global workplace is of interest to various stakeholders such as employers, parents, legislators as well as personnel in accrediting agencies; these stakeholders are interested in college graduates' mastery of knowledge and skills in preparation for entering the workforce (Community Tool Box, 2017; Brechbill, 2015; Batson, 2015; Millett, et.al, 2008). From these concerns about accountability of college graduates' preparedness for the workforce, the ePortfolio is gaining interest as one way for students to provide demonstrable examples of their accomplishments and learning (Batson, 2015; Herring and Notar, 2011). EPortfolios are used for workforce development, accountability, creating a digital identity, assessment, recognition of prior learning, demonstration of creativity and for personal purposes (Kahn, 2014; Olson and Klein-Collins, 2014; Teagan, 2012). Based on a study by the Association of American Colleges and Universities (AAC&U), *It Takes More Than a Major: Employer Priorities for*

College Learning and Student Success (2013), "In addition to a resume or college transcript, more than four in five employers say an electronic portfolio would be useful to them in ensuring that job applicants have the knowledge and skills they need to succeed in their company or organization" (3).

With a greater understanding of the role that ePortfolios have in helping students showcase their knowledge, skills, and competencies, there has been an increase in the use of ePortfolios in higher education institutions. As cited in the article, *EPortfolios: A Look at Where We've Been, Where We Are Now, and Where We're (Possibly) Going* (Kahn,2014), the use of ePortfolios has increased sharply since 2010, when a survey by EDUCAUSE first asked about the use of ePortfolios in institutions of higher learning; "57 percent of US postsecondary institutions say they have made some use of e-portfolios in the past year, and 53 percent of responding students report engaging with e-portfolios in at least one course in the past year (Kahn, 2014). According to Yancey (2009), there is evidence that ePortfolios provide a platform to showcase program and work related achievements. Employers have more confidence in the students' demonstration of authentic learning as indicated in the ePortfolio (Cai, 2012)

LITERATURE REVIEW

In "An Overview of E-Portfolios" by Lorenzo and Ittelson (2005), an ePortfolio is a digitized collection of artifacts, including demonstrations, resources and accomplishments of a student. EPortfolios provide the tool for students to use in demonstrating their knowledge in the discipline and that they can apply the knowledge in academic and professional contexts; these elements provide authentic assessment methods and provide contextual demonstration (Batson, 2015). Portfolio software programs such as Digication, provide the means for students to create and maintain dynamic portfolios; technology permits students to incorporate various projects including powerpoints, videos, podcasts, as well as Word documents to illustrate the skills and concepts learned in the various artifacts within the ePortfolio. These artifacts can be stored on thumb drives, personal computers, in the Cloud, or on the college's Web site. By having e-portfolios, students can add or delete projects within the portfolio as their perspectives and knowledge change over time.

Types of ePortfolios

There are many types of student portfolios: the prior learning portfolio, credentialing portfolio, developmental portfolio, capstone portfolio, individual course portfolio, and the career portfolio (Brammer, 2007; Lorenzo and Ittelson, 2005). Barrett (2010) discuss distinct types of ePortfolios: learning, assessment, and showcase portfolios. As noted, student e-portfolios have many uses and some colleges and universities are requiring institutional e-portfolios that have students develop portfolios of their learning in the classroom as well as through extra-curricular activities from their freshman year through senior year. An example of an institutional commitment to student ePortfolios is the work done at LaGuardia Community College in New York (LaGuardia,2017). There are categories that differentiate the purposes that ePortfolios have at colleges; these institutional comprehensive portfolios reflect students' academic and personal progress and often are evidence for institutional accreditation (Batson, 2015). Programs use student e-portfolios for program assessment and accreditation activities to document student learning outcomes. Additional uses of ePortfolios occur with teaching portfolios where faculty submit examples of their work in the classroom, as well as sections of student work into the ePortfolios, as evidence of teaching effectiveness and pedagogy for reappointment, tenure and promotion files (Heath, 2002). Individual class ePortfolios are often a major components of student evaluation of student learning outcomes (Batson, 2015). In addition, ePortfolios also are used in student advising (Ambrose, Martin and Page, 2014).

Adding to that, ePortfolios provide evidence of internship readiness and fit, so that both students and employers receive maximum benefit from the internship experience (Reese and Levy, 2009). Programs requiring credentialing such as nursing, engineering, and teacher education often require the creation of e-

portfolios to document career readiness to potential employers as well as credentialing readiness. Often graduate schools examine portfolios as evidence of candidates' knowledge, skills, and abilities when making acceptance decisions; the students' ePortfolios provide documentation of writing skills, critical thinking, and the ability to engage in graduate level research.

The Role of ePortfolios in the Workplace

In reviewing the role of ePortfolios in the workplace, employers seek the best applicants who provide a strong cultural fit with their organizations; grades are one factor to consider when reviewing applicants' files but many employers are looking for evidence of well-developed employability/generic skills. To meet this interest, ePortfolios are being viewed as a tool to enhance the employability of graduates (Watty and McKay, 2016). Employers recognize that learning often takes place in many aspects of an individual's life both through formal settings as well as through informal settings (Olson and Klein-Collins, 2014). This learning can come from the classroom, military experiences, internships, clubs as well as family and volunteer work. The ePortfolio provides a structured site for students and job applicants to showcase work completed as part of their academic experiences and to showcase the learning that was fostered through co-curricular activities and experiences in the workplace.

Content of the ePortfolio: In looking at the content of the ePortfolio, it is more than just presentation of a traditional resume; ePortfolios can showcase the students' goals, accomplishments, skills and knowledge to prospective employers before an interview or at an interview (Powell and Jankovich, 1998). According to Ferns and Comfort (2014), employers have increasingly expressed their interest for potential employees to demonstrate "soft skills" such as communication, critical thinking and team work. These soft skills are perceived as vital in the workplace and cannot be assessed on academic transcripts; these skills are typically restricted to demonstration within the classroom setting or through assessments. The ePortfolio is ideal for providing employers multiple points of evidence that show a graduate's preparedness in the soft skills such as communication, teamwork, critical thinking, and problem solving as examples (Fern and Comfort, 2014, 271-272).

Employers and ePortfolios: Employers want to know more about prospective employees and some favor ePortfolios as a way to access valuable information about an applicant (Brammer, 2007). With more resumes being posted online, adding links to an ePortfolio within the resume will provide valued added information about the applicants' experiences. The links make the resume three-dimensional (Batson, 2015); applicants can provide graphics, videos, photographs, podcasts, graphics, creative and entrepreneurial projects to showcase their skills. Employers will have a better assessment of the match of the candidate for a job by seeing the demonstrable evidence in the ePortfolio and the consideration of those who fit the job opening (Ferns and Comfort, 2014; Brammer, 2007). The ePortfolios provide a rich source of information for potential employers by providing electronic evidence that demonstrates the complexity and diverse dimensions of a graduate's capabilities including experiences in diverse, global environments; this provides more of a holistic portrayal of the applicants' competencies (Ferns and Comfort, 2014).

Benefits Students Gain from ePortfolios: In terms of the benefits students gain from ePortfolios it is important to note that graduates face a competitive job market and need to differentiate their skills sets and competencies to stand out in the applicant pool. The use of ePortfolios can provide that tool for differentiation and personal brand enhancement. Eportfolios offer graduates a way to enhance their online presence and showcase their competencies. Since the ePortfolio functions as a record of students' learning, it evidences what students have achieved over their academic and workplace career.

Students need to reflect on how they will document their learning outcomes in the ePortfolio prepared for job application; the students must consider which artifacts are incorporated into the portfolio and reflect on what they learned from creating the work and tailor these artifacts to the position for which they are applying. Explanation of the artifacts chosen on project accomplishments and what was learned from the project are important talking points when students go on job interviews and are asked behavioral or situational questions about their educational experiences. Through the ePortfolio students can discuss their knowledge, skills, and competencies and then refer to specific artifacts in the ePortfolio that provide evidence of those achievements.

DATA AND METHODOLOGY

Purpose of the Study

The purpose of the study was to determine if small and large business representatives in New Jersey believe portfolios would be valuable for evaluating applicants as part of the hiring process and whether portfolios would help applicants in the hiring process. We also wanted to determine if there were differences in how small and large businesses viewed portfolios as part of the hiring process. The questions about portfolios were asked as part of a workplace skills survey.

Data Collection

The data collection occurred in two phases. The first phase took place during May 2015. 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 109 completed surveys from businesses 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 during August 2015. The final sample consisted of 109 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 who had business representatives answering the three questions being reviewed for this study. The respondents from the businesses with under 1,000 employees were contacted through the *NJ Biz* list. The respondents with businesses having 1,000 or more employees were contacted by Research America for a total of 180 samples.

Table 1: Size of Businesses Surveyed

Number of Employees	Frequency	Percent
0-49	83	46%
50-99	12	7%
100-499	11	6%
500-999	3	2%
1000-1999	16	9%
2000-2999	6	3%
3000-3999	5	3%
4000 or more	44	24%
Total	180	

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: Does Your Company Encourage Job Applicants to Submit a Portfolio of Their Work As Part of the Hiring Process?

Table 2 lists the responses of businesses representatives surveyed about whether their organization encourages job applicants to submit a portfolio as part of the hiring process. Despite research findings that e-portfolios provide more information about a candidate's skills for a job only 30% of the business representatives surveyed said that their organization encourages applicants to submit a portfolio as part of the hiring process while 9% did not know if their organization used portfolios in the hiring process. Thirty-six percent of small business representatives reported that their organization used portfolios compared to twenty percent of large business. A greater percentage of large business representatives did not know (19% versus 4%) whether their firm encouraged applicants to submit portfolios. To test if these differences were statistically significant the researchers constructed 90% and 95% confidence intervals for the portion of small and large businesses answering yes, no, and not sure/don't know to research question 1. The sample standard deviation was calculated from the formula

$$\sigma = \sqrt{\rho(1-\rho)}$$

where ρ is the proportion of the sample. The confidence intervals for the proportions of small and large businesses were estimated using the student's t-distribution. The results were statistically significant if the confidence intervals did not overlap. There were a statistically significantly greater portion of large business representatives 95% CI [0.0930,0.27941] that did not know if their organizations encouraged applicants to submit portfolios as part of the hiring process than small business representatives 95% CI [0.0010,0.0074]. The results were also statistically significant that a greater portion of small business representatives 90% CI [0.2810, 0.4888] than large business representatives 90% CI [0.1046,0.2954] said that their organization encourages applicants to submit portfolios as part of the hiring process. Some possible reasons for small business representatives knowing if their organizations encourage applicants to submit portfolios during the hiring process could be due to small businesses having more transparency within the organization. It could also be due to the knowledge of the person answering the survey. It may be easier for small businesses to review portfolios than large business because they may have less applicants which could be a possible reason why more small businesses encourage applicants to submit portfolios.

Table 2: Percentage of New Jersey Business Representatives Who Said Yes, No, Or Don't Know/ Not Sure When Asked "Does Your Company Encourage Job Applicants to Submit a Portfolio of Their Work as Part of the Hiring Process?

Business Type	Yes	95% Ci	90% Ci	No	90% Ci	Not Sure/Don't Know	95% Ci
Small Business	36% (39)	[0.2668,0.4888]	[0.2816,0.4340]*	61% (66)	[0.5278,0.6832]	4% (4)	[0.0010,0.0724]**
Large Business	20% (14)	[0.1046,0.2954]	[0.1203,0.2797]*	61% (43)	[0.5173,0.7113]	19% (13)	[0.0930,0.2784]**
All Business	30% (53)			61% (109)		9% (17)	

*Table 2 lists the responses to the question "Does your company encourage job applicants to submit a portfolio of their work as part of the hiring process? The results are reported for small business, larges business, and all businesses. The percentage of business representatives who said yes, no, or not sure/don't know are reported under the respective headings. The total number of responses for each question is in parentheses. The confidence intervals were calculated for each proportion using the t-distribution for α= 0.90 and α= 0.95 if α= 0.90 was significant. The symbols ***, **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

Due to the sample size of the study there was limited industry specific data. Programs requiring credentialing such as nursing, engineering, and teacher education have been using portfolios. Table 3 lists the responses to the question 1 for data from industries with more than 10 responses. The majority of employers in the engineering industry encouraged applicants to submit portfolios which is consistent with the requirement of academic programs. All five of the respondents from the advertising industry said they encouraged submission of portfolios.

Table 3: Industry Specific Data for Employers Encouraging Submission of a Portfolio for Hiring Decision

Industry	Yes	No	Not Sure/Don't Know
Education	15% (2)	69% (9)	15% (2)
Engineering	60% (6)	20% (2)	20% (2)
Hospitality	23% (3	77% (10)	0% (0)
Pharmaceutical	20% (2)	50% (5)	30% (3)

Table 3 lists the responses to the question "Does your company encourage job applicants to submit a portfolio of their work as part of the hiring process? The results are reported for education, engineering, hospitality, and pharmaceutical industries.

Research Question 2: do you think submission of a portfolio of exemplary work may help the applicant in the hiring process?

Table 4 lists the responses of businesses representatives to the question "Do you think submission of a portfolio of exemplary work may help the applicant in the hiring process?" Sixty-four percent of business representatives said that submitting a portfolio of exemplary work may help the applicant in the hiring process. There were no statistically significant differences for the answers for small or large businesses in agreeing with this finding. This finding is supported by research that constructing a portfolio is beneficial because it engages an applicant in a reflective process of selecting artifacts, using creativity, and career research (Rafeldt, Bader, et.al., 2014). The applicant is more aware of their career development and skills which will give him or her an advantage when interviewing for the job. Twenty-four percent and 14% of small and large business representatives respectively did not think that submitting a portfolio may help the applicant in the hiring process. The differences between the small and large businesses were not statistically significant. A portfolio might not help an applicant if there are too many artifacts, the artifacts are not recent, or the artifacts are not relevant to the skills the employer desires. If the portfolio is not well constructed it will hurt the applicant. The respondents who answered not sure/don't know may be unfamiliar with a portfolio or how it is used for the hiring process. The results of the differences (13% versus 20%) for small and large business representatives respectively who said they were not sure or don't know if submission of a portfolio would help an applicant were not statistically significant.

Table 4: Percentage of New Jersey Business Representatives Who Said Yes, no, Or Don't Know/ Not Sure When Asked "Do You Think Submission of a Portfolio of Exemplary Work May Help the Applicant in The Hiring Process?

Business Type	Yes	90% CI	No	90% CI	Not Sure/Don't Know	90% CI
Small Business	63% (69)	[0.5564,0.7096]	24% (26)	[0.1708,0.3063]	13% (14)	[0.0753,0.1816]
Large Business	66% (46)	[0.5626,0.7517]	14% (10)	[0.0731,0.2126]	20% (14)	[0.1203,0.2797]
All Business	64% (115)		20% (36)		16% (28)	

*Table 4 lists the responses to the question "Do you think submission of a portfolio of exemplary work may help the applicant in the hiring process? The results are reported for small businesses, larges businesses, and all businesses. The percentage of business representatives who said yes, no, or not sure/don't know are reported under the respective headings. The total number of responses for each question is in parentheses. The confidence intervals were calculated for each proportion using the t-distribution for α= 0.90. The symbols ***, **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

Research Question 3: do you Think Submission of a Portfolio May Be Beneficial for You as an Employer in the Hiring Process?

Table 5 lists the responses to the question "Do you think submission of a portfolio may be beneficial for you as an employer in hiring process? Sixty-five percent of business representatives said that submission of a portfolio may be beneficial to them as an employer in hiring process. This finding is consistent with the Association of American Colleges and Universities (AAC&U), *It Takes More Than a Major: Employer Priorities for College Learning and Student Success* (2013), study which revealed that "more than four in five employers say an electronic portfolio would be useful to them in ensuring that job applicants have the knowledge and skills they need to succeed in their company or organization" (3) The employers would find the portfolios beneficial because there is evidence of a candidate's work related achievements (Yancy, 2009). A greater percentage of large business representatives than small business representatives (61% versus 72%) said that portfolios would help them in the hiring process. This finding was not statistically significant. There may have been a greater percentage of large business representatives who said that the portfolios would help them in evaluating candidates because less large business said they were using portfolios for the hiring process. Similarly, a greater percentage of small business representatives than large business representatives (26% versus 15%) did not think that portfolios would help them in the hiring process. This finding was not statistically significant. An employer might not find portfolios helpful in the hiring process if it took too much time to review the portfolios, there were a lot of portfolios, or the portfolios were poorly constructed.

Table 5: Percentage of New Jersey Business Representatives Who Said Yes, no, or Don't Know/ Not Sure When Asked "do you Think Submission of a Portfolio May Be Beneficial For You as an Employer in the Hiring Process?

Business Type	Yes	90% CI	No	90% CI	Not Sure/Don't Know	90% CI
Small Business	61% (66)	[0.5278,0.6832]	26% (28)	[0.1875,0.3263]	14% (15)	[0.0829,0.1924]
Large Business	72% (51)	[0.6293,0.8073]	15% (11)	[0.0833,0.2265]	13% (9)	[0.0609,0.1926]
All Business	65% (117)		22% (96)		13% (24)	

*Table 5 lists the responses to the question "Do you think submission of a portfolio may be beneficial for you as an employer in hiring process? The results are reported for small businesses, larges businesses, and all businesses. The percentage of business representatives who said yes, no, or not sure/don't know are reported under the respective headings. The total number of responses for each question is in parentheses. The confidence intervals were calculated for each proportion using the t-distribution for α= 0.90. The symbols ***, **, and * indicate significance at the 1, 5, and 10 percent levels respectively.*

CONCLUDING COMMENTS

EPortfolios are excellent platforms for students to showcase artifacts that demonstrate their competencies and achievements in classroom work, co-curricular activities, workplace knowledge, community service, and creative, entrepreneurial projects. In addition, ePortfolios provide employers with additional information to help them narrow the candidate pool often by supplementing the traditional job seeking tools of cover letters, resumes, and reference letters. By creating an ePortfolio and writing a reflection of their growth personally and professionally, students fashion a point of differentiation from other job applicants by showcasing examples of applied knowledge through the ePortfolio. The artifacts presented in the ePortfolios strongly demonstrate the students' knowledge of the discipline content and that they can apply this knowledge (Ferns and Comfort, 2014). Students who are applying for jobs may benefit from having e-portfolios to share with the employers and HR personnel who are conducting the job interviews. By referring to the students' ePortfolios, the employers can review artifacts relating specifically to job expectations such as presentations, written work, or demonstration of creative/entrepreneurial skills (Ward and Moser, 2008). From the study, the authors conclude that representatives from both small and large businesses believe that submission of a portfolio of exemplary work may help the applicant in the hiring process and may be beneficial for an employer as well. There were a statistically significantly greater

portion of large business representatives 95% CI [0.0930,0.27941] that did not know if their organizations encouraged applicants to submit portfolios as part of the hiring process than small business representatives 95% CI [0.0010,0.0074]. The results were also statistically significant that a greater portion of small business representatives 90% CI [0.2810, 0.4888] than large business representatives 90% CI [0.1046,0.2954] said that their organization encourages applicants to submit portfolios as part of the hiring process.

Limitations

There are several limitations of the study. The first is the survey questions. Respondents may or may not know much about portfolios. Their ideas of what a portfolio is could be different from the researchers or other respondent. 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 the use and knowledge of portfolios. The number of samples that could be collected was constrained by a budget and the willingness of people on the NJ Biz list to participate in the survey. 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 hiring practices of the organization.

Directions for Future Research

This study focused on the views of portfolios from business representatives in New Jersey; given the global nature of our economy, conducting a study in a major region of the world would be a significant contribution to learning about the views of business representatives from around the word. The survey could be expanded to include questions to determine what artifacts employers think would be important for a portfolio.

REFERENCES

Ambrose, G. A. and H. E. Martin and H. R. Page, Jr. (2014) "Linking Advising and E-Portfolios for Engagement: Design, Evolution, Assessment, and University-Wide Implementation" *Peer Review* vol. 16(1) Retrieved March 3, 2017 from https://www.aacu.org/publications-research/periodicals/linking-advising-and-e-portfolios-engagement-design-evolution

Barrett,H. (2010) "Balancing the Two Faces of ePortfolios," *Retrieved March 3, 2017 from* http://electronicportfolios.org/balance/balancingarticle2.pdf

Batson, T. (2015, February 2) "Study Shows Steady Growth in ePortfolio Use: What Does That Mean?," *AAEEBL Batson Blog* Retrieved March 24, 2017 from http://www.aaeebl.org/blogpost/1008436/207887/Study-Shows-Steady-Growth-in-ePortfolio-Use-What-Does-That-Suggest

Brammer, C. (2007) "Electronic Portfolios: for Assessment and Job Search," Proceedings of the 2007 Association for Business Communication Annual Convention downloaded March 2017 from https://www.researchgate.net/profile/Charlotte_Brammer/publication/253204954_Electronic_Portfolios_For_Assessment_and_Job_Search/links/546de8940cf26e95bc3d6983.pdf

Brechbill, R. (2015) "Meeting Employers' Expectations," *University Business*, September 2015, p.52.

Cai, Y. (2012) "Graduate employability: A conceptual framework for understanding employers' perceptions,*" Higher Education,* vol. 65(4) p. 457-469.
Community Tool Box. (2017, March) "Identifying and Analyzing Stakeholders and Their Interests" (Section 8) downloaded March 2017 from http://ctb.ku.edu/en/table-of-contents/participation/encouraging-involvement/identify-stakeholders/main

Ferns, S. and J. Comfort (2014) "ePortfolios as Evidence of Standards and Outcomes in Work-Integrated Learning," *Asia-Pacific Journal of Cooperative education, Special Issue*, vol.15(3) p. 269-280.

Hart Research Associates (2013, April 10) "It Takes More Than A Major: Employer Priorities for College Learning and Student Success," Association of American Colleges and Universities Retrieved March 3, 2017 from https://www.aacu.org/sites/default/files/files/LEAP/2013_EmployerSurvey.pdf

Herring, D. and C.E. Notar (2011) "Show What You Know: ePortfolios for 21st Century Learners," *College Student Journal*, vol. 45(4) p.786-793.

Kahn, S. (2014, Winter) "e-Portfolios: A Look at Where We've Been, Where We Are Now, and Where We're (Possibly) Going," *Peer Review* vol. 16(1) Retrieved March 3, 2017 from https://www.aacu.org/publications-research/periodicals/e-portfolios-look-where-weve-been-where-we-are-now-and-where-were

LaGuardia Community College (2017) "LaGuardia Community College ePortfolio Gallery," Accessed March 3, 2017 from http://eportfolio.lagcc.cuny.edu/gallery/

Lorenzo, G. and J. Ittelson (2005, July) "An Overview of e-Portfolios," *Educause Learning Initiative*, paper 1, p. 1-27.

NJBiz (2016). "NJBiz: All Business: All New Jersey." Retrieved on April 12, 2016 from the NJBiz Web site: http://www.njbiz.com/

Olson, R. and R. Klein-Collins (2014) "The Hidden Classroom of the Workplace," *CAEL* Retrieved March 3, 2017 from http://www.cael.org/employer/publication/the-hidden-classroom-of-the-workplace
Powell, K. S. and J. L. Jankovich (1998) "Student portfolios: A tool to enhance the traditional job search," *Business Communication Quarterly* vol. 61(4) p. 72-84.

Rafeldt, L.A., H.J. Bader, N.L. Czarzasty, E. Freeman, E. Ouellet and J.M. Snayd (2014, Winter) "Reflection Builds Twenty-First-Century Professionals" *Peer Review* vol. 16(1) Retrieved March 3, 2017 from https://www.aacu.org/publications-research/periodicals/reflection-builds-twenty-first-century-professionals

Reese, M. and R. Levy (2009, February 24) "Assessing the Future: E-Portfolio Trends, Uses, and Options in Higher Education," *Educase Research Bulletin,* vol. 2009(4).

Teagan, W. (2012) "Definition of 'ePortfolio'," *AAEEBL Batson Blog* Retrieved March 24, 2017 from http://www.aaeebl.org/blogpost/1008436/172366/Definition-of-ePortfolio

Ward, C. and C. Moser (2008, October-December) "Eportfolios as a Hiring Tool: Do Empoyers Really Care?" *Educause Quarterly* vol.31(4) Retrieved on March 3, 2017 from http://er.educause.edu/articles/2008/11/eportfolios-as-a-hiring-tool-do-employers-really-care

Yancey, K.B. (2009, Winter) "Electronic Portfolios a Decade into the Twenty-first Century: What We

Know, What We Need to Know," *Peer Review* vol.11(1) Retrieved March 3, 2017 from https://www.aacu.org/publications-research/periodicals/electronic-portfolios-decade-twenty-first-century-what-we-know

BIOGRAPHY

Dr. Diane Holtzman is an Associate Professor of Business Studies at Stockton University. She received a CAGS from Virginia Polytechnic University and an Ed.D. from Nova University. Her research includes student learning outcomes assessment, the incorporation of technology in pedagogy, and generational diversity in the workplace and in the classroom.

Dr. Ellen Kraft is an Associate Professor of Business Studies at Stockton University. She received her Ph.D. from Auburn University, M.S.E from West Virginia University, and B.S.I.E. from Lehigh University.

A STUDY ON THE PUBLIC'S KNOWLEDGE OF GENETICALLY MODIFIED ORGANISMS IN THE FOODS WE CONSUME

Jaclyn Centanni, The University of Findlay
Allison Jancsura, The University of Findlay
Brad Sidaras, The University of Findlay
Gregory W. Arburn, The University of Findlay

ABSTRACT

This study explores the public's knowledge on Genetically Modified Organisms, or GMOs, in the daily foods we consume. A survey was utilized to collect a random sample. This survey is designed to measure the participant's knowledge on GMOs and the participant's diet and lifestyle. Our hypothesis is that individuals who exhibit knowledge of GMOs will have better diets and lifestyle habits. These individuals will be more likely to avoid foods with GMOs by opting for healthier alternatives, such as organic foods and fresh produce. Additionally, individuals who are less knowledge of GMOs will portray more unhealthy habits in their lifestyles. Our expectation is that the group less knowledgeable about GMO's will be more likely to purchase foods containing GMOs. By gaining a better understanding of the connection between knowledge and lifestyle choices, or lack thereof, we can learn more about how one's knowledge of GMOs affects his/her lifestyle and purchasing habits.

JEL: Q18

KEYWORDS: Genetically Modified Organisms, Lifestyle Habits

INTRODUCTION

The myriad risks of consuming GMOs, or genetically modified organisms, are becoming more widely known and discussed. "GMOs are organisms whose genetic make-ups have been changed by mutating, inserting, or deleting genes, by using genetic engineering techniques or biotechnology" (Klein, Wolf, Wu, & Sanford, 1987; as cited in Goldbas, 2014, p. 20). GMOs are considered threatening to the environment and human health, and these two topics seem to be the most emphasized and studied when discussing GMOs and their potential risks. There are various health concerns associated with the consumption of GMOs, and some of the specific issues that may stem from the consumption of GMOs include: food allergies, increased toxicity, decreased nutritional value, and antibiotic resistance (GMO: Harmful Effects, n.d.). Studies have been conducted on animals to try to better understand the damaging effects that GMOs may pose to humans. Animals in the study exhibited multiple problems, including accelerated aging, organ damage, immune and gastrointestinal system disorders, and infertility (Smith, 2011). Studies on humans supported the notion that GMOs have potential long-term effects due to residual material from the GMOs being left in the body (Smith, 2011). After the introduction of GMOs into the market in 1996, associated health problems rose drastically (Bawa & Anilakumar, 2012). Since that time, the percentage of chronic illnesses among humans has greatly increased, disorders such as, autism and digestive problems have also increased, and food allergies have become more common. (Smith, 2011). The term "genetically modified foods" otherwise known as GMFs, indicates that the food includes or was derived from a genetically modified organism (Ardekani, 2014). Proper labeling of foods may help consumers better understand how the foods they consume affect their allergies (Landrigan & Benbrook, 2015). The AAEM group, also known as the "American Academy of Emergency Medicine," urges individuals to educate themselves about GMOs, and

it encourages individuals to opt for a diet that excludes GMOs (Smith, 2011). As a result, the American Academy of Environmental Medicine, otherwise known as the "AAEM," has pushed doctors to encourage their patients to opt for non-GMO diets (Smith, 2011). The purpose of this study is to determine if there is a correlation between avoiding GMOs and exhibiting a healthy lifestyle. This research was collected for educational purposes. Our hypothesis is that individuals who embrace healthy eating habits by avoiding GMOs in their diets are more likely to enjoy an overall healthy lifestyle as compared to those whose diets include GMOs. Furthermore, those who are not knowledgeable about GMOs are more likely to exhibit unhealthy lifestyle habits.

LITERATURE REVIEW

Individuals who are motivated to lead a healthy lifestyle are likely to monitor the foods they purchase by reading labels on foods. Individuals who read and understand the ingredients listed on labels helps to ensure that the food they consume is healthy. In 2016, President Barack Obama signed a bill that would require companies to conform to a certain standard of accurately labeling foods that contain GMOs. Food labels will benefit consumers who are attempting to make well-informed choices. Furthermore, food that is labeled properly will provide vital information for those trying to understand the development of new food allergies (Landrigan et al., 2015). One study that emphasized reading food labels claimed, "The primary roles of food labels are to inform consumers about nutrition, help them compare the nutrients in similar products and choose the one that best suit their needs, as well as helping them to make healthy food choices" (Darkwa, 2014, p. 13). Although manufacturers supply an ingredients list for foods, not all individuals know how to properly read an ingredients label. With all of the ingredients added to foods, many of them with bizarre names, it can be difficult to comprehend what ingredients are safe, and which might be potentially harmful. A valid point that deserves consideration is that individuals might not be making healthy choices because they lack the knowledge necessary to understand what ingredients are healthy and what ingredients to avoid. While individuals may monitor the labels on the foods they purchase, that does not necessarily mean that they are knowledgeable about the ingredients. Darkwa's study about knowledge pertaining to food labels claims, "...it is worth deliberating consumers' knowledge of this information, and their willingness to read, understand and use the information as a guide when making decisions about what food to buy" (Darkwa, 2014, p. 13). While some individuals review the ingredients list before purchasing the item, there is evidence to support the idea that many do not even review the ingredients list (DeVille-Almond & Halliwell, 2014).

Not only do the consumers have to worry about understanding the ingredients in a particular item, but vibrant packaging, often used to attract the viewer's attention, has misleading phrases emblazoned on the front. Phrases such as "Low-Calorie," "Excellent Source of Fiber," or "Reduced Sodium," catch the consumer's attention, even though these claims do not always correspond with one another. For example, the word 'natural' has become an issue, and there are a variety of lawsuits against food companies who utilize this phrase on packaging for their food. "From a food science perspective, it is difficult to define a food product that is 'natural' because the food has probably been processed and is no longer the product of the earth" (Gerald & Dorothy, 2015, p. 4). According to naturalsociety.com not all "NON-GMO" labels mean that it is indeed GMO-free. Unless the label is verified by a reliable source there is a high chance that the product being purchased has GMOs in it. An article on jonrappoport.wordpress.com reported that Whole Foods was sued for false labeling products as "NON-GMO."

The plaintiff's claim was that, "Whole Foods advertised and sold Blue Diamond Almond Breeze Almond Milk and Vanilla Almond Milk with non-GMO labels, when these products had not been verified as such by the Non-GMO Project" (Rappoport, 2014, para. 1). Trying to remain GMO- free, from a consumer's point of view, could pose difficult if the labels on the food cannot be trusted. In order to ensure one is avoiding foods with GMOs, they should make sure that the labels are verified by a legitimate source for non-GMO foods. Until there are proper labels on foods or GMOs are banned, it is important to learn the

effects of GMOs in order to ensure that one is protecting himself/herself and his/her family (Gucciardi, 2012). One of the best ways to ensure the avoidance of foods containing GMOs would be to adhere to a strictly organic diet. While that certainly is not ideal for most consumers due to the high prices of organic foods, it is definitely one of the easiest ways to avoid foods containing GMOs. "On produce, the USDA organic seal verifies that irradiation, sewage sludge, synthetic fertilizers, prohibited pesticides and genetically modified organisms (GMOs) were not used" (Gerald & Dorothy, 2015, p. 4). Opting for organic foods with the USDA organic seal is the most foolproof way of avoiding foods containing harmful GMOs. The top foods that one should avoid when trying to live a GMO-free lifestyle includes: corn, soy, sugar, papayas, aspartame, canola, zucchini, yellow squash, dairy, and cotton in the form of oil. Other foods that one should avoid are canned soups, frozen foods, cereal, grain fed meats, and soft drinks. The bulk of processed foods tend to contain GMOs. Fresh fruits and vegetables are usually safe to eat, with some minor exceptions:

The only GM produce you're likely to find is the Hawaiian papaya, a small amount of zucchini and squash, and some sweet corn. No meat, fish, and poultry products approved for direct human consumption are bioengineered at this point, though most of the feed for livestock and fish is derived from GM corn, alfalfa, and other biotech grains. Only organic varieties of these animal products are guaranteed GMO-free feed (Caldwell, 2013, para. 4).

Beans, nuts, and seeds are also great to eat when leading a GMO free lifestyle. When possible purchase organic items, as these items are the safest way to be sure they are not genetically modified. The bottom line is, "It's up to consumers to decide which type of food they want to buy, and to register their opinion on GMO foods the simplest way… with the power of their purchases. Sooner or later, companies will want to provide the products that people are buying the most" (Erdosh, 2014, p. 14). If individuals become more aware of the side-effects said to be associated with GMOs and refuse to purchase foods containing GMOs, then the demand for items containing GMOs will decrease and stores might be less likely to stock products containing GMOs. The key to making wise choices at the grocery store involves the consumer educating himself/herself about ingredients and their meanings. Reading the labels on foods, comprehending what potential health complications the ingredients may cause, and avoiding misleading text on packaging all play a role in making educated decisions. Individuals who are monitoring varying foods' labels in the grocery store, while paying attention to the foods they are consuming indicates that the individual cares about what harmful ingredients they may be putting in their bodies. The main reason someone would inspect the label on foods is to ensure that the ingredients are somewhat healthy.

Label Reading and Lifestyle Choices

Our study argues that understanding labels should portray a positive correlation, that is, as one variable increases (knowledge about GMOs), the other variable will also increase (healthy lifestyle habits). A healthy lifestyle is defined as "orientation toward the prevention of health problems, and the maximization of personal well-being" (Kempen, Muller, Symington, & Van Eeden, 2012, p. 15). Individuals are also more likely to read food labels if they are on a low-fat diet, as opposed to those who have high-fat diets (Svederberg, Gustafsson, Reuterswärd, & Svensson, 2008). There is evidence to support that lifestyle habits are correlated with a multitude of other variables. "USA consumers, who followed a healthy lifestyle, were found to average a higher consumption of fruit and vegetables, were largely female, had a higher level of education, and were predominantly older than consumers who adhered to an unhealthy lifestyle" (Kempen et al., 2012, p. 15). This data our claim that individuals who avoid GMOs in their foods do so intentionally because they have educated themselves on the topic and are striving to lead a healthy lifestyle. Individuals known to have diets mainly comprised of fruits and vegetables, both known to be low in GMOs, tend to lead healthy lifestyles (Caldwell, 2013). GMO inside has been trying to push to get all products to show on their labels if GMO is included in the product. Many individuals do not realize that many of the common beverages that we drink contain a high amount of GMO, some of which include Pepsi (or any type

of soda), Tropicana juices, Simply juices, Hi-C, and Kool Aid. Producers of these items would rather not disclose the GMO information on their product label due to the risk of decrease in sales of the product resulting in a loss of sales for the company. People do not realize that the detailed labeling of GMOs on products in the United States is not mandatory:

> *GMO Inside is also calling attention to the fact that Coca-Cola and Pepsi have spent more than $4.1 million to derail GMO labeling in the US. There are now more than 60 countries that require GMO labeling; however the US is not one of them. Last fall, voters in California went to the polls to try to become the first state to allow for the statewide labeling of GMO ingredients. Despite growing consumer demand for labeling and popular public support for this proposition, Prop 37 was defeated, due to millions of dollars spent by major food and chemical companies. PepsiCo contributed $2,485,400 against Prop 37 and Coca-Cola spent $1,700,500 (Newswire, 2013, p. 3).*

Therefore, regardless of what the label states the product may still contain GMOs. This can make it difficult for consumers to make informed and healthy decisions when purchasing food. However, Internet research on the topic may help individuals gain a better understanding of certain foods that are usually known to contain high amounts of GMOs. Some foods that are said to be extremely high in GMOs are: processed foods, soda, and frozen foods. Again, it is best for the consumer to stick to a diet containing fresh fruits and vegetables and organic foods. The compilation of research supports the notion that individuals who monitor food labels to ensure they are making wise and healthy decisions about the food they consume tend to be educated about harmful ingredients such as GMOs.

GMO and the Effects It Has on the Environment

Many of us do not realize the harmful effects that GMOs not only have on our bodies, but also in the environment. Throughout the world there are thousands of farmers that rely on their crops for their income. Depending on the farmer, some crops are being sprayed with different types of chemicals to speed up the growth of the crops. "In 2017, you'll be able to purchase genetically modified apples that won't turn brown when cut open" (Benson, 2015, p. 18-21). Will this intrigue consumers to purchase these apples that are filled with chemicals or will it make them realize that this is not natural and cannot be safe for our bodies? Many of us do not take the time to look at the effects it could have but rather focus on the convenience of the product. GMOs are becoming a growing issue to deal with, especially since GMOs are extremely common in the United States. Many crops that include GMOs, such as: soy, corn, cotton, and canola are grown in the United States. Other countries have banned GMOs, while the United States does not even ensure proper labeling of foods containing GMOs. "USA still tops the list of number of approved GM events followed by Japan, Canada, Mexico, South Korea, Australia, the Philippines, New Zealand, the European Union, and Taiwan" (Broeders, De Keersmaecker, & Roosens, 2012, p. 1). As of now, only two states, Connecticut and Maine, have passed GMO labeling laws, while Vermont's labeling laws will go into effect in 2016 (Trager, 2014). "Following numerous other states in the US, a poll has found the majority population in Ohio don't like genetically engineered foods, and 87% of them want foods containing GMO ingredients to be labeled" (Barrett, 2015, para. 1). GMOs also negatively affecting other living organisms. Many argue that GMOs are toxic to other living organisms, such as butterflies, birds, and bees:

> *Bees are hugely important in the pollination of many food crops, but are unfortunately extremely endangered by modern agricultural techniques, such as GM crops. Monarch*

> *butterflies are specifically at risk from GMO maize plants. In addition to bees and butterflies, birds are also at risk from pesticides, and work as biological control agents and pollinators, again, like bees (Glass, 2013, para. 3).*

Furthermore, since GMOs are known to be resistant to certain agricultural techniques, GMOs may prove difficult to eradicate GMOs from agriculture, which means that it can create a considerable ecological shift.

This evidence supports the notion that GMOs are not only harmful to humans, but they also negatively impact the environment. With toxicity on the rise and the increase in deaths of certain organisms, GMOs are undoubtedly harming the environment. Therefore, GMOs need to be monitored, and the United States needs to embrace stricter labeling laws.

DATA AND METHODOLOGY

We utilized an online delivery of our survey to collect a random sample of people in Ohio. The survey was provided through an online survey website called Zoho. Participants who chose to take the survey were given a brief introduction to the survey to help participants understand what their participation would entail. Participants were told that their responses would remain completely anonymous, and that they could opt out of the survey at any time. There was no incentive for this study. Participants were asked to answer questions about gender and age. Questions were presented in a close-ended format, and an "other" box was available to those who did not feel comfortable answering the questions about gender and age. The demographic questions were presented at the end of the survey, and they were utilized merely to gain a better understanding of the audience who took the survey. The survey for this study was short, which included 15 questions about the individual's knowledge of GMOs and his/her lifestyle choices. The researchers created the questions, and utilized a five-point likert-type response scale. After participants completed the 15 questions about knowledge of GMOs and lifestyle choices, they were presented with two demographic questions.

RESULTS AND DISCUSSION

Our results are from seventy-seven complete surveys. Of the 26 respondents who indicated that they were at least somewhat knowledgeable about GMOs in foods, 18 (69%) were also at least somewhat aware of the side effects of GMOs, and 7 (39%) at least sometimes inspect food labels to see if they contain GMOs. Of the seventy-seven total participants, 92% do not smoke and 82% do not binge drink alcohol. Although individuals may not relate smoking to GMO's, it has been made aware to the public through medical researches all of the harmful effects smoking has on your body. Ones that know about GMO's and choose to omit them from their diet are conscious of their health and tend not to be a smoker. Of the individuals that stated they are somewhat or strongly knowledgeable about GMOs in foods, only 8% smoke and 19% tend to binge drink, with only 4% doing both. Of the individuals who are both somewhat or strongly knowledgeable about GMOs in foods and somewhat or strongly closely monitor the foods that they purchase and consume, 0% smoke and only 13% binge drink. Nearly half of the participants get a minimum of seven hours of sleep per night, which is considered a to be a healthy and adequate amount of sleep. The amount of participants that exercise thirty minutes a day, at least three to five times a day, is roughly half of the participants who took the survey. When digging into the more specific questions regarding GMOs, the majority of the answers were in the middle. Unfortunately, this survey had many "fence-sitters," or people who are more inclined to opt for the neutral option, neither strongly agree nor strongly disagree. There was more of an unbiased result when asked if people monitor the foods they purchase and consume. Many of the participants buy fresh produce at the grocery store as well as buy a good amount of frozen

foods. Frozen foods tend to be extremely high in GMOs. Organic foods are not the choice of a vast majority, probably due to the expensive prices associated with organic foods. Excluding alcoholic drinks, soda was not the top choice of beverage. When participants were asked if they know what GMOs are, the majority chose the neutral option. Most of the participants do not inspect their food labels while grocery shopping. Most participants are not aware of GMO's side effects.

Rationale and Hypothesis

Individuals who lead healthy lifestyles are more likely to be knowledgeable about GMOs, which might indicate that these individuals take the time to inform themselves about harmful ingredients in foods. If individuals are knowledgeable about harmful ingredients, then they are more likely to monitor the foods they purchase and consume. Individuals may read food labels to follow dietary restrictions due to allergies, but some may be reviewing the label to ensure that the food they eat is healthy and nutritious. There is evidence to support the notion that label reading and lifestyle choices coincide with one another, since individuals who are concerned with the ingredients in the foods they eat are more likely to carry those health concerns into other aspects of their lives, such as getting a sufficient amount of sleep and exercise. It is predicted that the habit of inspecting food labels to avoid harmful ingredients, such as GMOs, will be positively correlated with the individual's concern to make healthy lifestyle choices. A positive correlation means that as one variable increases (avoiding GMOs), then the other variable will also increase (healthy lifestyle choices). Individuals who inspect food labels to avoid GMOs or other harmful ingredients are more likely to monitor other decisions that may negatively impact their health, such as smoking, drinking, or not receiving an adequate amount of sleep of exercise.

Survey Findings

Of the seventy-seven total respondents, twenty-six (34%) identified themselves as having at least some knowledge of GMOs in foods. Eighteen (69%) of those persons were at least somewhat aware of the side effects of GMOs. Furthermore, seven (39%) of that group actually inspects the labels of their foods to see if they contain GMOs. This cross-section of those surveyed represents the subject of the study's hypothesis. Considering the hypothetical claim that individuals who exhibit knowledge of GMOs will also have better diets and lifestyle, the responses of the first group of twenty-six persons with a least some knowledge of GMOs is representative of their lifestyle and eating habits. Of this group, one (4%) chose something other than soda as their beverage of choice, ten (38%) often purchases organic foods, seven (19%) avoid purchasing frozen foods in the grocery store, twenty-one (81%) often purchase fresh produce in the grocery store, fifteen (58%) closely monitor the foods they purchase and consume, fourteen (54%) exercise for at least thirty minutes per day (three to five times per week), seventeen (65%) usually get a healthy amount of sleep per night (minimum of seven hours), twenty-four (92%) do not currently smoke cigarettes, and twenty-one (81%) do not tend to binge drink alcoholic beverages.

The sub-group of eighteen respondents who were at least somewhat aware of the side effects of GMOs represented more knowledge about GMOs than the eight who indicated that they were not aware or unsure about their awareness of the side effects. The responses of this second group are representative of their lifestyle and eating habits. Of this group, no one (0%) chose something other than soda as their beverage of choice, eight (44%) often purchases organic foods, five (28%) avoid purchasing frozen foods in the grocery store, fourteen (78%) often purchase fresh produce in the grocery store, ten (56%) closely monitor the foods they purchase and consume, twelve (67%) exercise for at least thirty minutes per day (three to five times per week), twelve (67%) usually get a healthy amount of sleep per night (minimum of seven hours), sixteen (89%) do not currently smoke cigarettes, and fifteen (83%) do not tend to binge drink alcoholic beverages. The sub-sub-group of seven respondents who inspect the labels on their foods to see if they contain GMOs represented increased awareness and educated decision-making than the eleven who do not. The responses of this third group are representative of their lifestyle and eating habits. Of this group,

no one (0%) chose something other than soda as their beverage of choice, four (57%) often purchases organic foods, three (43%) avoid purchasing frozen foods in the grocery store, five (71%) often purchase fresh produce in the grocery store while the other two (29%) were undecided, four (57%) closely monitor the foods they purchase and consume while two others (29%) were undecided, five (71%) exercise for at least thirty minutes per day (three to five times per week), five (71%) usually get a healthy amount of sleep per night (minimum of seven hours) while two others (29%) were undecided, six (86%) do not currently smoke cigarettes, and five (71%) do not tend to binge drink alcoholic beverages.

The opposite side of the respondent spectrum showed that of the seventy-seven people who participated in the survey, twenty-three (30%) identified as having no or mostly no knowledge of GMOs in foods. As may be expected, all twenty-three (100%) had no awareness or were mostly unaware of the side effects of GMOs. Furthermore, all twenty-three (100%) replied that they do not inspect the labels of their foods to see if they contain GMOs. This cross-section of those surveyed represents the additional focus of the study's hypothesis. The additional hypothetical claim was that individuals who portray less knowledge of GMOs will portray more unhealthy habits in their lifestyles. It was predicted that this group would be more likely to purchase foods containing GMOs. Of this group, nine (39%) chose something other than soda as their beverage of choice, one (4%) often purchases organic foods, three (13%) avoid purchasing frozen foods in the grocery store, nineteen (83%) often purchase fresh produce in the grocery store, two (9%) closely monitor the foods they purchase and consume, ten (43%) exercise for at least thirty minutes per day (three to five times per week), sixteen (70%) usually get a healthy amount of sleep per night (minimum of seven hours), all twenty-three (100%) do not currently smoke cigarettes, and eighteen (78%) do not tend to binge drink alcoholic beverages. Concerning the respondents' awareness of the impact that GMOs have on the environment, the results were similar to their answers regarding knowledge of GMOs and subsequent health and lifestyle habits. Among the twenty-six that stated they were at least somewhat knowledgeable about GMOs in foods, sixteen (62%) were also at least somewhat aware of the impact GMOs have on the environment. Conversely, of the twenty-three individuals who identified as having no or mostly no knowledge of GMOs in foods, one (4%) was at least somewhat aware of the impact GMOs have on the environment.

CONCLUSION

The hypothesis for our study was supported. Individuals who tend to have a greater knowledge of GMOs tend to exhibit healthier lifestyle habits. One beneficial thing to note for future studies on the topic would be to more closely monitor extraneous variables. One extraneous variable not accounted for in our study is that some individuals who are inspecting the labels on their foods might be merely inspecting the labels because they have some type of allergy. Avoiding certain foods due to an allergy does not necessarily signify that the individual cares about his/her health. Avoiding certain ingredients because of an allergy is different than avoiding an ingredient because one is trying to live an overall healthy lifestyle. As stated in this study:

> *Consumers may use nutrition labels for different reasons. Some may use the nutrition information to aid in the consumption of more healthful foods and overall chronic disease prevention, whereas others may have chronic diseases and have been advised by their doctors to follow certain nutrition or dietary guidelines (Lichtenstein, Appel, Brands, Carnethon, Daniels, Franch, & Wylie-Rosett, 2006, para. 6).*

This notion was also supported by another study claiming, "It has also been shown that consumers with a health problem that lead to dietary restrictions are more likely to use nutritional information on labels while shopping than those without such a problem" (Bender and Derby, 1992; Nayga et al., 1998; as cited in Svederberg, Gustafsson, Reuterswärd, & Svensson, L., 2008, p. 193). Therefore, it is important to consider that some individuals might be reading labels to avoid ingredients that may have to be avoided for allergies

or other health complications. Another thing to consider is that some individuals might be reading the labels of foods to avoid other ingredients, while not worrying about the GMOs in a particular item. This was another extraneous variable that should have been accounted for when creating the survey. Another suggestion to consider when doing a survey about GMOs is to present a demographic question about the level of one's education. As previously discussed, there has been evidence to support that females who have a higher education tend to be more educated on GMOs than others (Kempen et al., 2012). Adding this demographic question to the survey will allow the researcher to better understand his/her sample.

Time may be a factor for working individuals with families with regards to having the time to not only have the knowledge but to apply what they know while they are shopping for their meals. When families have parents that both work and have multiple children involved in sports in the evenings after school, it can get difficult to have the time to prepare meals. Many fall on the convenience factor of buying frozen meals or ordering carry out from a local restaurant to save the time in order to relax before starting the hectic day all over again the following day. Time may be a big factor, but lack of money could also be a factor that individuals have to consider when shopping for their foods at the grocery store. The unhealthy garbage foods tend to be much cheaper than the lean meats, organic foods, or foods that do not contain GMO's. Individuals that may not have the additional money to pay for the healthier foods may decide to eat what they can afford and exercise or involve themselves in a recreational sport to offset the not so healthy food that they are eating. Adding a salary range to the survey could be beneficial when reviewing the results to compare if individuals with knowledge about GMO's that make a certain range of salary value their health enough to spend the money. Future research can be done to incorporate another variable, such as asking the participants if they avoid other harmful ingredients in foods, such as high fructose corn syrup and soybean oil (which is known to contain GMOs). By asking the participant if they avoid other harmful ingredients, it allows for a more in-depth study on the overall lifestyle of the participant. As previously discussed, reading food labels is an important part of leading a healthy lifestyle, but not all food labels accurately label its contents. GMOs, in particular, are not always labeled on foods in the United States.

REFERENCES

Ardekani, A. M. (2014). Genetically Modified Foods and Health Concerns. *Iranian Journal of Biotechnology, 12*(2). Retrieved March 15, 2017.

Barrett, M. (2015, April 9). Poll: 90% of Ohio Citizens Want GMO Foods to be Labeled. Retrieved October 17, 2015, from http://naturalsociety.com/poll-90-of-ohio-citizens-want-gmo-foods-to-be-labeled/

Bawa, A. S., & Anilakumar, K. R. (2012). Genetically modified foods: safety, risks and public concerns—a review. *Journal of Food Science and Technology, 50*(6), 1035-1046.

Benson, D. (2015). Say No to GMOs. *Natural Solutions*, (173), 18-21

Broeders, S. M., De Keersmaecker, S. J., & Roosens, N. C. (2012). How to Deal with the Upcoming Challenges in GMO Detection in Food and Feed. *Journal Of Biomedicine & Biotechnology*, *2012*1-11 11p.

Caldwell, M. (2013, August 5). 5 Surprising Genetically Modified Foods. Retrieved October 17, 2015, from http://www.motherjones.com/environment/2013/08/what-are-gmos-and-why-should-i-care

Darkwa, S. (2014). Knowledge of nutrition facts on food labels and their impact on food choices on consumers in Koforidua, Ghana: a case study. *South African Journal Of Clinical Nutrition*, *27*(1), 13-17 5p.

DeVille-Almond, J., & Halliwell, K. (2014). Understanding and interpreting nutrition information on food labels. *Nursing Standard*, *28*(29), 50-57 8p.

Erdosh, G., & Lusted, M. A. (2014). To GMO or NOT to GMO?. *Odyssey*, *23*(2), 15

Gerald, J., & Dorothy, R. (2015) What Do Those Food-Label Terms Really Mean?. (2015). *Tufts University Health & Nutrition Letter*, *33*1-4 4p.

Glass, E. (2013, August 2). The Environmental Impact of GMOs. Retrieved October 17, 2015, from http://www.onegreenplanet.org/animalsandnature/the-environmental-impact-of-gmos/

GMO: Harmful Effects. (n.d.). Retrieved October 11, 2015, from http://enhs.umn.edu/current/5103/gm/harmful.html

Goldbas, A. (2014). GMOs: What Are They?...Genetically modified organisms. *International Journal Of Childbirth Education*, *29*(3), 20-24 5p.

Gucciardi, A. (2012). Avoiding GMOs in Your Daily Life. Retrieved October 16, 2015, from http://naturalsociety.com/avoiding-gmos-in-your-daily-life/

Kempen, E., Muller, H., Symington, E., & Van Eeden, T. (2012). A study of the relationship between health awareness, lifestyle behaviour and food label usage in Gauteng. *South African Journal Of Clinical Nutrition*, *25*(1), 15-21 7p.

Landrigan, P. J., & Benbrook, C. (2015). GMOs, Herbicides, and Public Health. *New England Journal of Medicine, 373*(8), 693-695.

Lichtenstein, A., Appel, L., Brands, M., Carnethon, M., Daniels, S., Franch, H., & Wylie-Rosett, J. (2006). Diet and lifestyle recommendations revision 2006: a scientific statement from the American Heart Association Nutrition Committee. *Circulation*, *114*(1), 82-96 15p.

PR, N. (2013, March 6). Time To Refresh: National Coalition Calls On Coca-Cola And Pepsi To Label GMOs...Or Stop Using Them. *PR Newswire US*.

Rappoport, J. (2014). Whole Foods sued for false non-GMO labeling. Retrieved October 16, 2015, from https://jonrappoport.wordpress.com/2014/12/23/whole-foods-sued-for-false-non-gmo-labeling/

Roth, A. (2015). GMO Labeling: Five Things to Know About the "DARK Act" (Deny Americans the Right to Know). Retrieved October 16, 2015, from http://www.globalresearch.ca/gmo-labeling-5-things-to-know-about-the-dark-act-deny-americans-the-right-to-know/5463926

Smith, J. (2011). 10 Reasons to Avoid GMOs. Retrieved October 15, 2015, from http://responsibletechnology.org/10-reasons-to-avoid-gmos/

Svederberg, E., Gustafsson, J., Reuterswärd, A. L., & Svensson, L. (2008). Influence of Previous Experiences on Consumers' Reading and Use of Nutritional Information on Food Packages. A Questionnaire Study Involving Structural Equation Modeling. *Journal Of Culinary Science & Technology*, *6*(2/3), 192-205.

Trager, R. (2014, November 10). US states reject GM labeling laws. Retrieved October 17, 2015, from http://www.rsc.org/chemistryworld/2014/11/us-states-reject-genetically-modified-food-labeling

BIOGRAPHY

Jaclyn Centanni received her bachelor's degree from Baldwin Wallace University in psychology. In 2016, she received her master's degree in organizational leadership from The University of Findlay.

Allison Jancsura

Brad Sidaras is a graduate student of business administration at The University of Findlay. He received a bachelor's degree in pastoral studies from Baptist Bible College in Springfield, Missouri and served as a chaplain candidate with the Ohio Army National Guard. He currently works as a quality assurance analyst with TE Connectivity. His interests include healthcare, instructional design, social justice, and world cultures.

Gregory W. Arburn is a graduate faculty member of the College of Business at The University of Findlay.

THE GENDER WAGE GAP

Jared Wojcikowski, The University of Findlay
Gregory W. Arburn, The University of Findlay
Chris Capparelli, The University of Findlay
Ashly Heaverner, The University of Findlay
Kelly McChuen, The University of Findlay

ABSTRACT

The objective of this research is to determine the current existence of disparate differences amongst compensation levels between males and females as a result of disparate treatment towards women, better known as the gender wage gap. Further, this research will identify the current status of the gender wage gap. Compensation levels from around the United States are collected through a survey, and the results are analyzed as a means to ascertain the existence of a wage gap amongst genders. Participants from the survey are residents of the United States and members of both genders, for a total of 377 participants that represent the sample population for this research. The results of the analysis indicate the existence of a current compensation gap between males and females, comparable to the current levels measured by previous studies contained within the literature review. Previous assessments over the course of the past few decades regarding compensation gaps and actions taken by the U.S. government are explicitly provided. Overall, reductions in the gender wage gap have been achieved through such actions, however complete elimination of the wage gap is still an outstanding issue. Suggestions and directions for future research are provided along with conclusions.

JEL: J710

KEYWORDS: Gender Wage Gap; Disparate Treatment; U.S. Government Actions Social Activism

INTRODUCTION

Many laws have been passed over the course of time to push towards the progress that formed the society we see today. Movements towards granting women equal rights as compared to men seem to have occurred so long ago. It can be hard to imagine a time where women were not allowed to vote, or a time where women did not receive the same pay as men. However, a wage gap amongst gender still exists, and has remained stagnant over the previous couple of decades even after social acknowledgment and reform, and continued activism, leaving one to wonder what is being done by the government or by individual companies to reduce and eliminate this gap.

The gender pay gap is a fairly well known issue in America, but a lot of people tend to believe the gap has reduced drastically through time, if not almost completely eliminated. As of 2014, women statistically made only 78.6% of what their male counterparts made as compared to 60.7% in 1960 (National Committee on Pay Equity, 2015). The gap actually grows as one's age increases in the workforce, and are even worse amongst women of different ethnicities (Hill, 2016 and Sharp, 2012).

The gender wage gap can be defined as the difference in compensation between men and women, specifically males earning a significant amount more in overall pay as compared to females, as a result of the disparate treatment of women through direct and indirect discrimination in industry and occupation, workforce participation, overwork, and career interruptions. Even with the progression of the American society resulting in the passage of multiple laws affecting employment and social norms, the gender wage gap is still very real, and is a concerning problem from multiple perspectives. The enactment of these laws

surrounding employment and social expectations by the U.S. government has caused the gender wage gap to become more widely publicized, forcing society to recognize the existence of a gap in compensation between males and females, further prompting social activism. Now that the gender wage gap problem is a prevalent issue, further and continued action can be taken through continued research, education, training, government action, and changes to company policy and procedure.

The research is organized as follows: theoretical foundation, a literature review of previous research focused on the gender wage gap and a timeline of governmental actions in comparison to a measure of the gender wage gap at certain points in time, hypothesis development, research methods, results and discussion, implications of research, limitations and suggestions for future research, and conclusions drawn from the findings of this research.

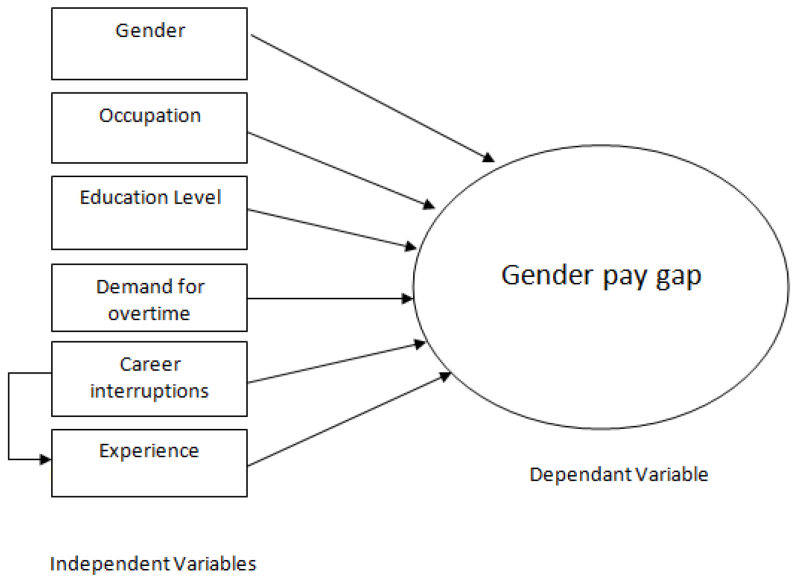
LITERATURE REVIEW

Theoretical Foundation

The dependent variable of the gender pay gap is influenced by several independent variables, which include gender, education level, occupation, experience, career interruptions, and demand for overtime. Gender is a socially constructed term assigned to males and females. Each society emphasizes certain roles that each gender should play, and that men and women are different in regards to behavior, attitude, and emotion. Education level refers to the highest level of education completed. Occupation refers to one's profession, whereas experience is the process of becoming familiar with a specific field of knowledge that is acquired over a period of time, resulting in a superior understanding of a specific field. Career interruptions are breaks in one's current career, and demand for overtime refers to a strong need for employers to have their employees work more than forty hours in a single workweek.

The literature review confirms that the gender pay gap still exists, with females making less money than their male counterparts. The more education one has completed, the greater the chances for increased salary levels. For example, an employee with a Master's degree has a greater opportunity for a higher salary and advancement than a person with less education, such as a Bachelor's degree. Historically, men held more Master's degrees than women, but recently women have started earning more Master's degrees than men. Occupation tends to have an effect on the gender gap, as well. Women tend to choose careers that are nurturing in nature, such as teachers, registered nurses, and administrative assistants. Men tend to dominate higher-paying fields such as accounting, politics, medical physicians, and construction. Thus, career choice plays a pivotal role in the gender gap.

Men tend to work in industries that have a higher demand for overtime. A greater demand for overtime creates opportunities for men to make more money than women, thus contributing to the gender pay gap. Whereas men tend to work in industries that require overtime, women are more inclined to put their careers on hold for others. For example, women, more than men, take a break from their careers to care for a child or for a sick family member. Career interruptions also decrease the amount of experience gained in one's respected field. Career interruptions result in less experience, which in turn reduces the chances for promotions and salary increases. Thus, less experience equates to lower salaries. These relationships are outlined in the Figure 1.



Review of Literature

Prior to efforts that addressed and took action against the gender pay gap, men actually encumbered the vast majority of the American workforce. Since the 1890's, the gender gap that existed amongst the American workforce has steadily eroded (Goldin, 2008). Multiple points in U.S. history have attributed to the increase of women in the workforce, such as the Roaring 20's, a pivotal point in time during the 1920's when women began a drastic cultural shift in the form of important social norms we experience today, such as the right to vote, and World War II, where many women replaced the employment positions of men who left for the war. With women gaining a significant presence in the U.S. workforce, especially as a result of World War II, the initial push for equal pay began in 1942. The National Labor Relations Board (NLRB) urged employers to voluntarily make "adjustments which equalize wage or salary rates paid to females with the rates paid to males for comparable quality and quantity of work on the same or similar operations" (Brunner & Rowen, 2014). No significant progress was made due to the fact that the NLRB's push for equality in compensation was only voluntary. Another major push for equal pay would not occur for almost another two decades.

Through time, the gender pay gap has reduced, but is still far from being eliminated. In 1960, women made 60.7% of the pay that men made (National Committee on Pay Equity, 2015). Progress began to be made on the State and Federal level through the enactment of laws and adjustments to payrolls as a means to correct the gender and race biases that existed amongst compensation (National Committee on Pay Equity, 2015). The Equal Pay Act of 1963 prohibited sex-based wage discrimination amongst men and women, but did not include any language on the basis of race or ethnicity (U.S. Equal Employment Opportunity Commission, 2012 a). The year following the passage of the Equal Pay Act, the Civil Rights Act of 1964 was passed, which prohibited discrimination on the basis of race, color, religion, sex and national origin (U.S. Equal Employment Opportunity Commission, 2012 b). Even with the passage of these two laws in consecutive years, the language still lacked coverage on the basis of disability, genetic information, pregnancy, and retaliation. However, the passage of these laws seemed to set a precedence in time that would clear the way for the passage of additional laws as a result of the U.S. government and the American population noticing a serious problem in wage discrimination.

In 1967, when the gender wage gap inferred that women made 57.8% of what their male counterpart made, the Age Discrimination in Employment Act of 1967 was passed in order to prohibit employment discrimination on the basis of age, specifically for those who were forty years of age or older (National Committee on Pay Equity, 2015 and U.S. Equal Employment Opportunity Commission, 2012 d). In 1973, the Rehabilitation Act was passed containing specific language within Section 505 that prohibited retaliation for claims of discrimination (U.S. Equal Employment Opportunity Commission, 2012 f). In 1978, when the gender gap inferred that women made 59.4% of what their male counterpart made, the Pregnancy Discrimination Act was passed in order to provide job protection to pregnant employees (National Committee on Pay Equity, 2015 and U.S. Equal Employment Opportunity Commission, 2012 c). In 1990, when the gender wage gap inferred that women made 70.6% of what their male counterparts made, Titles I and V of the Americans with Disabilities Act was passed in order to prohibit employers with twenty-five or more employees from discriminating against qualified individuals with disabilities (National Committee on Pay Equity, 2015 and U.S. Equal Employment Opportunity Commission, 2012 e). In 2008, the Genetic Information Nondiscrimination Act was passed in order to prohibit discrimination on the basis of genetic information with respect to health insurance and employment (U.S. Equal Employment Opportunity Commission, 2012 g). In 2008, the gender pay gap inferred that women made 77.1% of what their male counterpart made (National Committee on Pay Equity, 2015). This is a drastic improvement since the 1960's, but still very far from a total elimination of the gap.

Overall, the convergence between men and women in traditional human capital factors, such as education and experience, were factors that contributed most towards a reduction of the gender pay gap (Blau & Kahn, 2016, page 52). The gender wage gap reduced at a faster rate during the 1980's, but slowed down during the 1990's (Blau & Kahn, 2007, page 4). The rates at which males succeed in certain categories have begun to decline in comparison to rising rates for women, such as encumbering higher-level positions (Blau & Kahn, 2016, page 4). This stagnation has become a consistent trend across multiple factors including overall workforce participation (Blau & Kahn, 2016, page 69).

As of 2014, the gender pay gap has not improved much over the last decade, with the gap of salaries between men and women growing with age (Hill, 2016). In 2014, women statistically made 78.6% of what their male counterparts made (National Committee on Pay Equity, 2015). The pay gap of between men and women is still significant, and is even more of an issue for women of ethnicity (Hill, 2016; Bibler, 2015). The educational achievement gap of more men obtaining college degrees over women has closed so much that women have actually obtained the majority of undergraduate and graduate degrees during the 1990's (Goldberg & Hill, 2007, page 10). According to Pew Research (2015), the gender pay gap has decreased from $0.36 in the 1980's to $0.16 in 2012. Women would need to work an additional forty days each year in order to be equally compensated in comparison to their male counterpart (Patten, 2015). Further, at the current pace which the gender pay gap is reducing, women will not see equal pay until 2059 (National Committee on Pay Equity, 2015).

Pay gaps are serious issues not only out of fairness, but also to provide sustainable compensation in order to support families that no longer fit the typical mother-and-father household. In 2005, one out of every five families did not consist of a male, meaning that a woman who earns less than her male counterpart would need to work longer hours and be away from her family more as a result, due to the gender wage gap (Goldberg & Hill, 2007, page 6). However, another contributing factor to the persistence of the gender pay gap is the increasing demand for overtime work. A lower proportion of women as compared to men work longer hours. Women are less likely to enter jobs that require longer hours, and are also less likely to remain in jobs that require longer hours (Cha & Weeden, 2014, page 3). The willingness of men to work longer hours could actually contribute to the stagnant state of the gender pay gap reduction, and its progress towards total elimination (Cha & Weeden, 2014, page 4).

Occupational gender segregation is contributing less to the gender wage gap than it was four decades ago due to more females moving into employment roles that were once predominantly male, however this trend has begun to decline in the past decade (Hallman, 2016, pages 16 – 17). This type of occupational segregation still contributes to the gender wage gap, which can further be exacerbated by overwork, or overtime. Overwork is most pronounced in professional and managerial occupations (Cha & Weeden, 2016, page 17). In combination with the trend that women statistically do not encumber jobs that require longer working hours as compared to their male counterpart, or tend to not remain as long in such positions, overwork also contributes to the gender wage gap.

Statistics indicating that women tend not to encumber positions with longer working hours, or remain in such positions, can be attributed towards career interruptions as a result of traditional gender roles and motherhood penalties. When women take on family responsibilities, such as motherhood and other nonmarket family-related roles, they are more likely to take a leave of absence or leave a job altogether, which equates to less job experience and the possibility of increased discriminatory stigmas against women (Blau & Kahn, 2016, pages 23 - 25, 29, 49 – 50).

Some evidence suggests that men have a higher propensity to negotiate than women. In terms of salary, this can further contribute to the increase of a gender wage gap as age increases. This difference can be conveyed through the example presented by De Cremer, Zeelenberg, & Murningan (pages 621 – 622, 2008) where a male and a female are both hired for the same job at the same time, but the male negotiates a 1% higher annual raise each year. The 1% can add up to thousands of dollars each year.

The level of occupation of higher-level management positions by women continues to increase, which has further contributed to a reduction of the gender wage gap. A study conducted by Bertrand & Hellock (2001, pages 3 – 7) researched the occupation of these positions by women between 1992 and 1997 and found that men occupied more executive leadership positions than women did overall, however women tended to have a more significant presence within smaller organizations. Further, women tended to occupy these higher-level positions within certain industries, such as those specializing in health and social services, and in trade, but less in heavy equipment manufacturing, agriculture, construction, and mining (Bertrand & Hellock, 2001, page 7). Since then, women have begun to occupy higher-lever leadership roles within larger companies, further contributing to a reduction in the wage gap. Bertrand & Hellock (2001, pages 15 – 18) also mentioned the contribution of age and seniority as a contributing factor of the gender wage gap in addition to gender discrimination, which further supports a growing gap as age increases.

Evidence from plant closures suggest that women are displaced for longer periods of time than men, and the results tend to be stronger in male-led organizations (Tate & Yang, 2015). An important component of female leadership was identified by Tate & Yang (2015) in that female leaders tend to lessen the compensation gaps between men and women within their organizations due to the influence of gender personality characteristics. However, women tend to gravitate towards companies led by females as research suggests they face fewer obstacles than that of a male-led organization.

Previous literature suggests a relationship between the changes and improvements in technology as a contributor to changes in the gender wage gap. The results of an empirical study conducted by Yamaguchi (2013, page 34) indicate "that men have significantly more motor skills than women, while only a small difference in cognitive skills between genders exists". During periods of technological change, returns to motor skills dropped, which further adds to the explanation of a convergence of the gender wage gap. During these time periods, women also made significant gains in cognitive and general skills relative to men (Yamaguchi, 2013, pages 4 and 34).

Pay gaps are not a result of just one factor. There are multiple contributing factors to pay gaps occurring at differing levels, at different times, such as during interviews, performance evaluations, etc. (Blau & Kahn,

2007, page 3 – 4). According to Dr. Andrew Chamberlain (2016, pages 17 – 27), the Chief Economist at Glassdoor, there are two main causes of the gender age gap: 1) the differences between female and male worker characteristics, such as different ages, levels of education, experience, industries, occupations, company sizes and locations, and 2) differences in the way the labor market rewards men and women, which can be considered either factors that aren't able to be observed, or workplace biases and discrimination. The persistence of these unexplained causes suggest that discrimination contributes to the existence of the gender wage gap (Blau & Kahn, 2016, page 50). Even with the identification of these contributing factors, none of them can actually explain the stagnant portions of the gap that exists today, which has seen little to no progress (Blau & Kahn, 2016, page 11). As mentioned above, the government has taken much action through the passage of laws, but they cannot advance the progress of reducing the gender pay gap towards complete elimination alone. A renewed activist movement is also needed in order to get past the stagnant rate of reduction (Tharenou, 2014, page 205).

DATA ND METHODOLOGY

For this research, a wage gap, or pay gap, refers to the difference in employment compensation between two or more groups of people, specifically difference between male and females.

Hypothesis 1: There is a large compensation gap between genders even though some progress has been made to reduce such gaps.

Through the research methods used, it has been determined that laws and regulations have made progress in eliminating the compensation gap between men and women, however a large gap still exists.

Hypothesis 2: Due to laws, regulations, and corporate governance, complete elimination of compensation gaps between genders has been achieved.

Through our research methods we have determined that laws and regulations have eliminated issues surrounding the compensation gap. For this research project, secondary data sources such as the internet were utilized to obtain material for resources. This is a group research project for an online MBA course, so the internet provided the best ease of use and access to all members involved. The internet was used for information on history, laws, progress, and introductory information. The data selected for the research includes different genders, ages, and races from all occupations, education and employment levels in the U.S.

Questionnaire Development: This research conducted a survey of U.S. residents through the use of the internet as a means to reach the intended audience in order to collect the necessary primary data. Responses were obtained from 377 individuals throughout the United States, asking eight different questions, which correlated basic demographic information, such as gender, age, education, employment status, and ethnicity to each respondent's total compensation. Ordinal scaling was used in the questionnaire.

Variables: The variables used in this research were gender, age, employment status, education level, salary, and ethnicity. The dependent variable was salary, while the remaining variables (gender, age, employment status, education level, and ethnicity) were used as the independent variables upon which the statistic test was performed. All response data were recoded to reflect numerical responses according the specific response in which the respondent provided. Additional independent variables discovered in the literature review process that were not used in the statistic test, but show tendency to affect the dependent variable are occupation, experience, overwork/overtime, and career interruption.

Reliability and Validity: The first six questions of the questionnaire were taken from SurveyMonkey.com's Question Bank, which contains questions that were created and tested for validity by professional

methodologists (SurveyMonkey, n.d.). However, as with any survey question and/or respondent, the potential for bias always exists in some form or another. The greatest care has been taken to ensure the highest validity possible.

The seventh and final question was created by the research team. This question may lack reliability due to personal opinions provided within the responses on whether or not the gap exists, as this is subjective based upon the respondents' opinions, which was done by design to invoke society's view of the current state of the gender wage gap. During analysis of the questionnaire, a lack in construct validity was noted in the results due to the findings indicating that the independent variables due indeed explain some of the variance in the dependent variable, although not as exactly theorized. The literature review contains reliability as the internet sources have been checked, determined to be scholarly, and without bias. While accumulating different articles and research entries, multiple sources contained within the literature review supported the statistics found within the questionnaire analysis, verifying the stability of measures used.

Statistical Analysis: A statistical analysis was performed on the results of survey respondent responses using the 2013 Microsoft Office Excel Regression Data Analysis feature. The confidence level used for the regression analysis was 95%. The dependent variable (coefficient alpha) used in the regression analysis was salary, and the five independent variables were gender, age, ethnicity, employment type, and educational level. The responses from the respondents were recoded into single digit numerical values in order to perform this regression. The coefficient alpha was calculated for all responses from the respondents of the survey conducted on the five independent variables. The factors accounted for 20% of the variance of the total sample. The estimated equation is as follows:

wages = 1.39 - 1.15gender + 0.39age - 0.28ethnicity + 0.40education - 0.22employment

RESULTS AND DISCUSSION

The survey results showed, on average, females make 74.4% of what their male counterparts make. The regression analysis results utilizing all independent variables (gender, age, ethnicity, employment status, and education) indicated an Adjusted R-Squared of 0.2006, or 20%, at a 95% level of confidence. This means that variations in the five independent variables explain 20% of a variation in the dependent variable (salary). In other words, gender, age, ethnicity, education, and employment status only account for a fifth of the reasons for the gender wage gap. The 20% is a fairly low in significance between the dependent variable (salary) and the independent variables (gender, age, ethnicity, education, and employment status). There is a 6.84% change in wages due to gender alone. The results are supported by the literature review findings surrounding gender wage gaps being caused by multiple factors that fluctuate at varying levels at different times: overwork, unobservable workplace bias and discrimination, workplace interruptions/motherhood penalty, occupation/industry, etc. The regression analysis between just salary and the independent variable of gender hold an even low significance of an R-Squared of 0.0684, or 6.84% at a 95% level of confidence. Meaning that gender only accounts for explaining 6.84% of the causes of the gender wage gap. From the literature review, other independent variables that affect wages are occupation, experience, career interruption, and demand for overtime.

Implications of Research

The objective of this research was to verify the current existence of the gender wage gap, and to identify the current value of the gap that existed in compensation between men and women. This research verifies the existence of the gender wage gap and relatively supports the current level of the gap measured by previous studies as mentioned within the literature review.

Over the past few decades, a combination of public awareness and government action through changes in laws, regulations, and corporate governance have reduced but not eliminated compensation gaps that exist between genders. Within the last couple of decades, the rate of reducing the gap has significantly slowed. Due to the stagnation of the reduction in the gender wage gap, to begin reducing this gap again at a sustainable increased pace, additional continuous action must be taken through the enactment of more laws, regulations, corporate governance, and a social activist movement towards educating and promoting equal pay. This research implicates the need for a renewed form of social activism through public awareness and education due to 58% of the survey respondents not believing in the existence of a gap in compensation.

Limitations and Suggestions for Future Research

The objective of this research was to determine if a salary/compensation gap existed amongst different genders, ethnicities, and age groups and what employers and government agencies were doing to eliminate the gap. Due to research time constraints, the research group decided to alter the problem statement and focus solely on if the salary/conversation gap exists among gender. The research was limited to the use of prior research and quantitative data from the electronic questionnaire.

The electronic questionnaire represented a small sample size with females over-represented as they were 75% of the total respondents. Furthermore, 79% of the total respondents were currently employed in the same geographical area within the Midwest portion of the United States. As with any electronic questionnaire, the one used for this research was limited to those individuals who are familiar with the use of a computer.

Future research may come from data collection methods that are qualitative in nature, such as structured interviews with management personnel about the possible reasons for the gender salary/compensation gap. Open-ended, qualitative responses may help to better describe the gender salary/compensation gap and help to identify specific problem areas and possible solutions. Although costly and time-consuming, correlation among the data collected on the same variables from different sources and through different data collection methods increases the credibility of future research.

However, results from the last question of the electronic survey indicated that 58% of the respondents did not believe any sort of compensation gap existed. In order to conduct future research, it is suggested to provide additional public education and awareness, especially to the respondents of future data collection methods, in order to verify the existence of the gender wage as means to collect relevant data. Those respondents that fail to acknowledge the existence of the wage gap would be excluded from data collection methods.

CONCLUDING COMMENTS

The gender wage gap is a result of a multitude of factors occurring at varying levels at different times. The factors include industry and occupational inconsistencies and gender segregations, stagnant workforce participation convergence, biases within the expectations of overwork, and career interruption penalties and discrimination. The factors can occur at different times, contributing to different gender wage gap levels, including selection processes, interview processes, performance appraisals, and workforce optimization and consolidation initiatives. The ability of the government to be the sole force in reducing/eliminating the gender wage gap is not possible without a renewed social movement of activism aimed at informing and inciting a cause towards closing the gender wage gap, indefinitely.

The results of the research support the current existence of a gender wage gap, in that women do not make as much in compensation as their male counterparts. The literature review found that women make approximately 78.6% of what their male counterparts make, while this research found that the sample of

women make approximately 74.4% of what their male counterparts make. The 4.2% variation in results could be accounted by the fact that 79% of the participants who responded to the survey resided somewhere in the Midwest Region of the United States, thus not accurately representing the entire population of the country or the proven statics from the literature review. Based on all information collected and a group consensus, the gender wage gap still exists.

REFERENCES

Ashton, D. (2014). Does Race or Gender Matter More to Your Paycheck? Retrieved May 27, 2016, from https://hbr.org/2014/06/does-race-or-gender-matter-more-to-your-paycheck

Bertrand, M., & Hallock, K. F. (2001). The Gender Gap in Top Corporate Jobs. Industrial and Labor Relations Review, 55(1), 3. doi:10.2307/2696183

Bibler, K. (2015). The Pay Gap Is Even Worse for Black Women, and That's Everyone's Problem. Retrieved May 15, 2016, from http://www.aauw.org/2015/07/21/black-women- pay-gap/

Blau, F. D., & Kahn, L. M. (2007). The gender pay gap. The Economists' Voice, 4(4). doi:10.2202/1553-3832.1190

Blau, F. D., & Kahn, L. M. (2016). The Gender Age Gap: Extent, Trends, and Explanations. IZA Discussion Paper Series, 9656(1).

Hallman, Linda D. (2016). The Simple Truth about the Gender Pay Gap. Retrieved May 15, 2016, from http://www.aauw.org/research/the-simple-truth-about-the-gender-pay-gap/

Capparelli, C., Heavener, A., McChuen, K., Wojcikowski, J., & SurveyMonkey. (2016, May 19). Compensation Gaps amongst Gender, Ethnicity, and Age Survey. Retrieved May 24, 2016, from https://www.surveymonkey.com/results/SM-RRSTWKMR/

Cha, Y., & Weeden, K. A. (2014). Overwork and the slow Convergence in the gender gap in wages. American Sociological Review, 79(3), 457–484. doi:10.1177/0003122414528936

Chamberlain, A. (2016). Demystifying the Gender Pay Gap: Evidence from Glassdoor Salary Data. Retrieved May 15, 2016, from https://www.glassdoor.com/research/studies/gender-pay-gap/

De Cremer, D., Zeelenberg, M., & Murninghan, J. K. (2008). Social Psychology and Economics. Journal of Behavioral Decision Making, 21(5), 621–622. doi:10.1002/bdm.591

Goldberg Dey, J., & Hill, C. (2007). Behind the Pay Gap. Retrieved May 27, 2016, from http://files.eric.ed.gov/fulltext/ED496176.pdf

Goldin, C. (2008). Gender Gap. Retrieved May 30, 2016, from http://www.econlib.org/library/Enc/GenderGap.html

Hill, C. (2014). How Does Race Affect the Gender Wage Gap? Retrieved May 27, 2016, from http://www.aauw.org/2014/04/03/race-and-the-gender-wage-gap/

National Committee on Pay Equity. (2015). The Wage Gap Over Time: In Real Dollars, Women See a Continuing Gap. Retrieved May 15, 2016, from http://www.pay-equity.org/info-time.html

Patten, E. (2015). On Equal Pay Day, key facts about the gender pay gap. Retrieved May 15, 2016, from http://www.pewresearch.org/fact-tank/2015/04/14/on-equal-pay-day-everything-you-need-to-know-about-the-gender-pay-gap/

Sharp, G. (2012). Gender, Race/Ethnicity, and the Pay Gap - Sociological Images. Retrieved May 27, 2016, from https://thesocietypages.org/socimages/2012/10/04/gender-raceethnicity-and-the-pay-gap/

SurveyMonkey. (n.d.). Sample Questions by Survey Experts: Question Bank. Retrieved June 22, 2016, from https://www.surveymonkey.com/mp/certified-survey-questions/

Tate, G., & Yang, L. (2015). Female leadership and gender equity: Evidence from plant closure. Journal of Financial Economics, 117(1), 77–97. doi:10.1016/j.jfineco.2014.01.004

Tharenou, P. (2012). The work of feminists is not yet done: The gender pay Gap—a stubborn anachronism. Sex Roles, 68(3-4), 198–206. doi:10.1007/s11199-012-0221-8

Yamaguchi, S. (2013). Changes in returns to task-specific skills and gender wage gap. SSRN Electronic Journal. doi:10.2139/ssrn.2035833

U.S. Equal Employment Opportunity Commission. (2012 a). Equal Page Act of 1963. Retrieved May 15, 2016, from https://www.eeoc.gov/eeoc/publications/brochure-equal_pay_and_ledbetter_act.cfm

U.S. Equal Employment Opportunity Commission. (2012 b). Title VII of the Civil Rights Act of 1964. Retrieved May 30, 2016, from https://www.eeoc.gov/laws/statutes/titlevii.cfm

U.S. Equal Employment Opportunity Commission. (2012 c). The Pregnancy Discrimination Act of 1978. Retrieved May 30, 2016, from https://www.eeoc.gov/laws/statutes/pregnancy.cfm

U.S. Equal Employment Opportunity Commission. (2012 d). The Age Discrimination in Employment Act of 1967. Retrieved May 30, 2016, from https://www.eeoc.gov/laws/statutes/adea.cfm

U.S. Equal Employment Opportunity Commission. (2012 e). Titles I and V of the Americans with Disabilities Act of 1990 (ADA). Retrieved May 30, 2016, from https://www.eeoc.gov/laws/statutes/ada.cfm

U.S. Equal Employment Opportunity Commission. (2012 f). The Rehabilitation Act of 1973. Retrieved May 30, 2016, from https://www.eeoc.gov/laws/statutes/rehab.cfm

U.S. Equal Employment Opportunity Commission. (2012 g). The Genetic Information Nondiscrimination Act of 2008. Retrieved May 30, 2016, from https://www.eeoc.gov/laws/statutes/gina.cfm

BIOGRAPHY

Jared Wojcikowski is a graduate student at The University of Findlay pursuing a MBA.

Gregory W. Arburn is faculty in the College of Business at The University of Findlay.

FACEBOOK AND LUXURY BRANDS: WHAT ARE THE EXPECTATIONS OF LUXURY CONSUMERS VS NON CONSUMERS ON THE FACEBOOK LUXURY BRANDS PAGES?

Elodie Deprince, Warocqué School of Business and Economics
Angy Geerts, Warocqué School of Business and Economics

ABSTRACT

While luxury is characterized by an image of rarity and selectivity, social media relies on a concept of accessibility. Luxury brands which have been skeptical for a while have finally incorporated social media into their marketing strategies. Today, the majority of the brands are present in social media. This raise the question of the content luxury brands should post to meet the expectations of their followers. On the basis of a literature review of the founding papers on these topics and of a two-fold methodology including depth-interviews with luxury consumers and a focus group with non-consumers, this research discusses the main expectations of luxury consumers and non-consumers on the Facebook pages. The results show that respondents' reactions are heterogeneous when using luxury brands Facebook pages. This lead us to emphasize the existence of two categories of persons regarding their expectations towards luxury brands Facebook pages. The "Facebook Enthusiasts" and the "Facebook Opportunists" have been identified. The identification of these two categories should help the brand to adapt the content of their Facebook pages.

JEL : M31

KEYWORDS: Luxury Brands, Facebook, Websites, Expectations

INTRODUCTION

Since the past few years, authors have investigated the paradox between luxury and internet. Luxury is characterized by an image of rarity and selectivity while Internet relies on a concept of accessibility. Regarding this paradox, luxury brands have been reluctant for a long time as far as the implementation of their own website were concerned. In a few years, managers of luxury brands have significantly changed their opinion on the use of internet by integrating it directly into communication strategies (Geerts A. and Veg-Sala N., 2014). Nowadays, the use of internet goes further. Luxury fashion brands have increasingly invested in social media. Today, the majority of the brands – not especially luxury brand s- are present in social media. The community tools as Facebook, Twitter, Instagram, chat forums, web blogs,…are part of brands' strategy marketing (Phan M., 2011). The development of social media proposed a new way of working for companies and brands, forcing them to seek new interactive ways of reaching and engaging their customers (Godey B. and al, 2016). Social media and mainly Facebook have become extremely popular. Facebook touches 1.3 billion members worldwide. Social media provide marketers some opportunities to reach consumers in their social communities and build more personal relationships with them (Kelly, Kerr, & Drennan, 2010). Some authors show that social media are the right platforms to find information for developing preferences about products/brands (Naylor, Lamberton, & West, 2012). Customer ratings seems to have a strong effect on customers' preferences (Godey B., and al, 2016).

The purpose of this paper is to understand the expectations of luxury consumers and non-consumers on the Facebook pages of luxury brands. On the basis of a literature review of the founding papers on these concepts, a two-fold methodology including in-depth interviews and focus groups is conducted. This lead to the identification of 2 kind of audience for luxury brands Facebook pages. The paper is structured as

follow: the conceptual framework with the luxury sector, the luxury sector and Internet and the luxury sector and Social Media is detailed. Thereafter, the methodology is explained and the results of the 2 studies are described. A discussion of the main findings and the limit of the research are then presented.

Theoritical Framework

The Luxury Sector

The luxury sector is constantly evolving (Lemoine, 2012). Since thirty years, the luxury-brand industry has experienced unprecedented growth: The global market for personal luxury brands was estimated at 224€ billion in 2015, delivering a healthy growth of 5% year after year (Bain and Company 2015). Luxury brand marketing has generated much interest from both academics and practitioners. The economic vision of the luxury brand was developed by Mc Kinsey (1990) who defined luxury brand as the top of the price pyramid, by category of products. Prices are appreciably higher to products presenting comparable tangible features. Rather close to this very pragmatic vision, Nueno and Quelch (1998) as well as Dubois and Laurent (1993) consider luxury brands in a descriptive way with concepts such as the functional utility, price and the socio-demographic characteristics (Geerts A., 2013). According to several authors (Roux and Floch, 1996; Castarede, 2004; Nyeck, 2004; Farhat and Khan, 2012; Kastiya S., 2016), luxury can be perceived as a way of life for some, a way of being, consuming and using all brands (Nyeck, 2004). They must have the values of unity, rarity and selectivity (Keller, 2009).

Literature has emphasized the existence of 3 levels of luxury: inaccessible, intermediate and accessible luxury (De Barnier et al., 2012).The inaccessible luxury is mainly dedicated to a certain elite of consumers. This category includes Haute Couture, High jewelry, Art, vehicles, yachts ... Intermediary Luxury relates also to the traditional sectors of luxury but with a slightly lower level of quality requirements, for example, clothing, luggages, accessories, watches, pens. Finally the accessible luxury, mainly dedicated to the middle class is linked to category of products which turns to be more accessible to consumers such as perfumes, cosmetics, spirits, gastronomy, leisure... Disregarding the level of luxury the brand belongs to, luxury brands have to constantly try to develop while controlling their growth. Luxury brands face many paradoxes, between selectivity and diffusion, rarity and expansion (Bechtold, 1991, Roux, 1994; Nueno and Quelch, 1998; Heilbrunn, 2002). Luxury brands must highlight an elitist image, including a choice of selective communication (Chevalier and Mazzolovo, 2008), protecting their selectivity and allowing them to remain discreet. But the communication of luxury brands is also essential in order to increase their notoriety, to show that they exist, that they are present and strong. It is the same regarding the distribution of luxury goods (Kapferer and Bastien, 2008. The management of these paradoxes has been reinforced as luxury brands began to use Internet as a communication tool (Geerts and Veg Sala, 2014).

Luxury Brand & Internet

Some luxury brands have long been reluctant to use the Internet like Hermès or Chanel especially as far as distribution is concerned (Larbanet and Ligier, 2010). The Internet is an important part of brand communication strategies for ordinary consumer goods as well as luxury products (Dall'Olmo Riley and Lacroix, 2003). The Internet has specific characteristics. We note specifically the interactivity (Chaffey and al., 2003), the intelligence (Chaffey and al., 2003), the individualization (Chaffey and al., 2003), the speed and the accessibility. Consumers can easily find information about the brand at any time of the day and night, without even moving (Nyeck and Roux, 1997). The use of Internet is also a risky communication tool because there are the absence of contact (Chernatony, 2001), and the loss of control (Viot, 2009; Okonkwo, 2009). These characteristics make the Internet an adapted channel of distribution and communication to the mass audience (Okonkwo, 2009) and consequently we understand the reluctance of luxury brands to use it.

Luxury brands are expected to evoke uniqueness and exclusivity through high quality, premium pricing and controlled distribution and communication. However, luxury brands are supposed to be innovative and have to anticipate social evolutions including new trends like social media (Jin, 2012).

Luxury Brand & Social Media Marketing Activities

It has been demonstrated that consumers are spending more money online than ever before which makes the Internet a place where luxury brands must build a presence (Reyneke, 2011). This is especially true for luxury brand presence in social media, where many luxury brands managers might be concerned about the perceived risk for their exclusive brand image in a media such as Facebook, with its 1.3 billion members worldwide (Facebook, 2016). According to Kim and Ko (2010), social media can have a dramatic impact on a brand's reputation. This is why at first, most of the luxury brands were reluctant to use this technology. However the industry has come to consider technology as an opportunity rather than a threat. Unlike the first predictions, social media do not act against the positive reputation of brands. Interaction with customers via social media sites such as Facebook and Twitter actually builds up friendly attention, even affection towards brands and stimulate customer's desire for luxury. Today, traditional designer houses such as Louis Vuitton provide live broadcasting fashion shows on their blogs. Others like Gucci, Ralph Lauren, Chanel have worked with Apple to create Iphone applications. Many luxury houses create their own Twitter accounts or post themselves on Facebook. Brands and consumers are communicating with each other without any time restriction or place restriction and thus old-fashioned one way communication is changed into interactive two way direct communication (Kim & Ko, 2012).

Social media are a Pandora's box for luxury brands because they can serve as a virtual brand community (Muniz and O'Guinn, 2001) and a virtual anti-brand community (Krishnamurthy and Kucuk, 2009) simultaneously because of their versatile and unpredictable nature (Jin, 2012). Luxury industry must provide values to customers in every possible way. For an effective communication with consumers luxury brands have titled their eyes towards social media (Kim & Ko, 2012). Social media activities of brands provide an opportunity to reduce misunderstanding and prejudice toward brands, and to elevate brand value by creating a platform to exchange ideas and information among people online (Kim & Ko, 2012). The research of Kim and Ko (2012) highlights that a luxury brand's marketing activity using social media platforms entertains customers by offering a variety of free contents as well as social network activity. Activities on the brand social media platforms create interactions among users that can lead to the word-of-mouth effects and include fashion and trend attributes. In contrast to existing marketing activities that appeal directly to the value of actual products and services, a luxury brands that is on social media focus more on hedonic and empirical values that can be reached by indirect brand experience.

Balwani (2009) mentioned a number of luxury brands that have successfully used social media to engage customers. For example, Gucci has a growing number of followers on Facebook, with over 15 854 000 fans on its official Facebook Page (Facebook, 2016). The company continually updates the page, and introduces new content in the form of commentaries, photographs and videos about the brand in order to keep consumers engaged. The brand monitors the response to these updates each receives over 200 interactions in the form of "likes" and "comments". Gucci has managed to build a thriving brand community. Even though many of the Gucci fans might not be able to afford Gucci products, the Facebook fan page thrives on aspiration - the notion of "one day I'll be able to afford that" – is an integral part of any luxury brand's appeal (Reyneke, 2011).

DATA AND METHODOLOGY

The purpose of this paper is to bring about a better understanding regarding consumers' and non-consumer's expectations towards luxury brands Facebook pages. On one hand luxury brands consumers 'perspective is

analyzed and on the other hand consumers with an interest on luxury brands but not buying these kind of brands is investigated. In order to reach our objective a two-fold qualitative methodology has been set up. First in-depth face to face interviews with luxury brands consumers have been conducted. Second a focus group has been organized in order to gather opinions of consumers who were actually fans of luxury brands without consuming them.

Study 1: In Depth Interviews with Luxury Consumers

Before carrying out the interviews guide, various researches have been performed (websites, scientific articles, books,...) on the use of social networks by consumers and the luxury sector. These researches allowed us to realize the interview guide used for conducting interviews. In order to gather exploratory information on the subject, individual semi-directive interviews have been realized (Jolibert A., Jourdan P., 2011). We favored a theoretical sampling to understand the phenomenon studied in different contexts. Regarding the 3 level of luxury identified in the literature, the sample has been constructed by taking this 3 categories into account. Interviews were conducted with 2 consumers of Inaccessible Luxury, 2 consumers of Intermediary luxury, and 2 consumers of accessible luxury. See correspondent table (appendix A). The respondents consume luxury brands as Dior, Elie Saab, Chanel, Yves St-Laurent, Louis Vuitton, Ferrari, Porsche, Zenith, Rolex, Rado,). To be part of the sample these respondents had to respect the following criteria:

Loving luxury products
Consuming luxury goods
Being a luxury page fan page on Facebook

The interviews have last between 40 and 70 minutes and were carried out on the basis of an interview guide including the main themes pertaining Luxury consumers' expectations on social media of luxury brands. Each interview was recorded with the agreement of the respondents and transcribed. The interviews have been analyzed and then double coded by the 2 different researchers as to reveal emerging themes (Miles, Huberman and Saldana, 2014). A manual content analysis according to a categorical thematic analysis has been conducted.

Study 2: Focus Group on Luxury Brand Fans But Non-Consumers

The second study is based on a focus group with 5 women and 4 men aged 21 to 30 years (appendix B). All were luxury brand non-consumers but active on Facebook and fans of luxury Facebook pages. The discussion took place in the buildings of the University of Mons. All participants had the opportunity to surf on Facebook pages, the one of their choices and some others suggested by the animator. To ensure a friendly atmosphere, small delicacies were offered. The interview guide covers several topics: the use of Facebook, their relationship with fan pages on Facebook, their relationship with luxury brands and three experiences on luxury brand pages. The focus group was filmed with the agreement of the participants. It was then transcribed and analyzed in terms of categorical thematic analysis.

Interview Guide on Luxury Consumers

Luxury brands
Why are you interested in luxury brands?
What do luxury brands mean to you? How do you qualify a luxury brand?
What is your favorite luxury brand?
Have you ever bought a luxury product? If so, what do you feel when you buy a luxury product?
How often do you buy luxury brands?
Do you buy your luxury products via internet sites?
Facebook
How do you use Facebook?
Are you a fan of one or more luxury brand pages? If so, which ones and why?
How often will you visit the pages you are Fan (on average)?
Why are you going to visit these pages? (Daydreaming, design of pages, beautiful photos, follow fashion, keep informed, ...)
What does it bring you to be a fan of a luxury brand page?
Do you often "like" the new publications?
What kind of publication are you sensitive to?
Have you ever commented on a publication posted by the brand? If so, can you explain that what was the type of publication and that what were your comments or reactions?
What are your expectations on these luxury pages?
Experiences on luxury fan pages
People will browse the Facebook page of Guerlain, Versace and Van Cleef & Arpels for 3-5 minutes. We will ask them to identify the elements they like the most and displease him the most. A discussion will follow to understand their expectations.
Type of questions:
Do you like this brand? Why?
Did you like this page? Or dislike?
Did the language cause you a problem? Would you like the brand to post their articles or publications in another language?
Did you see videos? If so, what type?
Did you react to a particular post? If yes, explain.
Would you be tempted to buy after seeing the Facebook page? Explain
What were you waiting to see on this page?

For Versace, we find a "buy" button on the page
Did you notice the "Buy" button? What do you think?
Did you try to click on it? What is going on? (Refer to the website)
Would you be tempted to buy more easily with this button?
Why do you think the brand added this button on the page?

Interview Guide on Luxury Non-Consumers

Facebook
How do you use Facebook?
Are you a fan of one or more luxury brand pages? If so, which ones and why?
How often will you visit the pages you are Fan (on average)?
Do you often "like" the new publications?
What kind of publication are you sensitive?
Have you ever commented a publication posted by the brand? If so, can you explain that what was the type of publication and what were your comments or reactions?
What are your expectations on these luxury pages? (Daydreaming, design of pages, beautiful photos, following fashion, being updated, ...)
Luxury brands
What do luxury brands mean to you? How do you qualify a luxury brand?
What is your favorite luxury brand?
Have you ever bought a luxury product? If so, how do you feel when you buy a luxury product?
Experiences on luxury fan pages
People will browse the Facebook page of Guerlain, Versace and Van Cleef & Arpels for 3-5 minutes. We will ask them to identify the elements they like most and displease him the most. A discussion will follow to understand what he really interests in this type of "Fan page".
Type of questions:
Do you like this brand? Why?
Did you like this page? Or dislike?
Did the language cause you a problem? Would you like the brand to post their articles or publications in another language?
Did you see videos? If so, what type?
Did you react to a particular post? If yes, explain.
Would you be tempted to buy after seeing the Facebook page? Explain
What were you waiting to see on this page?
For Versace, we find a "buy" button on the page
Did you notice the "Buy" button? What do you think?
Did you try to click on it? What is going on? (Refer to the website)
Would you be tempted to buy more easily with this button?
Why do you think the brand added this button on the page?

RESULTS

Luxury Consumers

Several authors (Roux and Floch (1996); Castarede (2004); Nyeck, 2004; Farhat and Khan, 2012; Kastiya S., 2016) said that luxury can be perceived as a way of life for some, a way of being, consuming and using. In fact, all luxury consumers interviewed think that luxury represents fairly similar characteristics, values, ideas. The respondents agree that luxury is a kind of exclusivity, rarity. Wearing something valuable gives them the sense of being part of a certain elite. These respondents have better self-esteem by wearing luxury goods. Luxury is also a passion for them. They are passionate about some brands and these are part of their life. Wearing luxury is also a guarantee of credibility. Some explained that arriving at a professional meeting with a beautiful watch or a beautiful car, allowed them to feel like a "serious person". *"Having a beautiful luxury watch sounds like being successful in life"* (Fabio, inaccessible and intermediary luxury); *"luxury is all about scarcity, what you do not see very often* (Céline, intermediary luxury); *"it's the proudness to be recognized by the connoisseurs"* (Frederic, Inaccessible Luxury) All the respondents give importance to the atmosphere of the stores, the experience in the boutiques. *"The salespersons are there, it is more personal"* (Victorine, accessible luxury); *"when you enter the shop, you are being served… there is a service with the salesman or to pack the product, it is a precious moment* (Frederic, inaccessible luxury). They all seem to be reluctant to buy luxury products on the Internet due to a lack of experience and sensoriality. Facebook is one of the most popular social media that allows users to create profiles, upload photos and videos, send messages and keep in touch with friends, family and colleagues but also with brands. All respondents see Facebook as a social tool and not as a commercial tool. However, Facebook must integrate marketing campaigns of luxury brands.

As far as luxury is concerned, the official websites remain preferred to the Facebook pages of the brand. The luxury consumers think the website is much more interesting than the Facebook page "*the Facebook page remains less attractive then the website because you stay in the Facebook environment"* (Elena, Intermediary luxury). They think that Facebook's universe tarnishes the image of Luxury and so they prefer to navigate on the official website. They say that surfing on the Facebook page of one of their favorite brands, they are looking for information about the brand's news, events they organize and new products *"I love watching the catwalk on Facebook, … videos are important also, information on new products and advertising"* (Victorine, accessible luxury); *"I am not following brands on a regular basis I just have looked at the news for brands car"* (Fabio, Inaccessible luxury). All respondents believe that luxury brands must be on Facebook *"I am not sure that being on Facebook brings something to the brand but not being on it would be damageable"* (Frederic, Inaccessible luxury). Not finding the brand on Facebook is a sign of an old-fashioned brand, which does not live with its time. The brand must publish interesting elements related to its actuality. The text is not important to most of the respondents, an image must be able to tell the story the brand wants to convey. The production videos of the product are very successful. Given the price of the products, it is very important for the respondents to know the information about the manufacture of the product *"Luxury is about craftsmanship, showing the manufacture process of the product is really attractive and important"* (Frederic, Inaccessible luxury).

It is important to note that Fabio (Inaccessible luxury) highlights that he never shares the publication of the brand on his profile, because he has 2000 "friends" and he does not want them to know he is a consumer of this kind of brands. While Idil (accessible luxury) mentions that she reads comments made by other consumers on brands publication. Some brands like Versace has a "buy" button on their official page. This button returns to the website. *"I find this really interesting, it is easy to find the official website"* (Idil, accessible luxury); *"It's a great idea! Even for luxury I think it is really interesting it is part of the web browsing process"* (Frederic, inaccessible luxury).Respondents seem to be favorable to this and think that brands should have this button.

Non-consumers of luxury brands

The respondents selected in the focus group are not luxury consumers for two main reasons: wether they could not afford them or they have other priorities at the moment but they declare to be fans of luxury brands Facebook pages. According to them, luxury represents the dream. Luxury is associated with scarcity, product quality, specific know-how, great designers and originality. Luxury pertains also to expensive products. For non-consumers, luxury divides social classes and allows people to stand out and show their wealth. The brands that make them dream are Chanel, Dior, Rolex, Louboutin, Armani… The respondents think luxury is superfluous and not essential.

The results show that even if they could afford to buy luxury goods, none of them would buy them online. Indeed, they stress the importance of the atmosphere of the store, the advice, the human contact and the service that you can have in physical shops which are part of the product purchase experience. The ability to touch, feel and see the product is very important when it comes to luxury purchases. *Maryline: "I also think that going to the store is important because you pay a lot of money for a product and so you have to make an effort to get it. In the shop, there is a certain atmosphere that you will not find on the internet."* Moreover, they do not trust the online purchase for such expensive products. They are afraid that the product will not fit with their expectations.

The respondents mainly use Facebook to communicate with their friends and relatives. This tool also allows them to organize events and share files, photos or videos. Regarding the brands they follow on Facebook, they mainly use it to find stores, to know the address or the telephone number and the opening hours. They also pay attention to the opinions of people. According to them, if the brand answers directly to messages posted by Internet users, this is a sign of credibility of the brand. *Corentin: "The customer feels involved because the brand answers him. Even if the brand remains a dream, the customer will feel flattered as he feels the brand value his comment."* Some even stress the fact that luxury brands should answer immediately to show that they offer a quality service.
Florine: "I think that with 375500 € necklaces, it is normal to have personalized answers of the brand."

It is really interesting to note that respondents became fan of some luxury brand pages at a moment but do not follow them actively afterwards. For example they even mention that the posts of Guerlain, Versace and Van Cleef & Arpels had little "likes" in comparison with people who "like" the page. *Romina: "I think people like the reputation of the brand and not necessarily the info they give about this brand. It's the brand that harvests the most likes and not the posts."* According to most of the respondents, the benefits of being fan of this kind of pages are to be informed with new collections, new products. They also value to be aware of the brand events, advertising or celebrities who have endorsed the brand at the moment "*On the website you will have the new collection, on the Facebook page you will find event or special content which are really complementary to the websites."* (Pierre). Some of them think that posting the videos of product manufacture or storytelling videos helps to strengthen the links between the brand and potential customers. *Corentin: "I find the videos showing the product manufacture interesting especially for luxury brands. If they position themselves as a luxury brand, it is because they pay attention to details and they have to demonstrate that. The brands have to show why their perfume is better than another, from which regions the wood, or the pearls comes from ... This reinforce the feeling to be privileged being in the secret of the brand."* Most of them do not expect to find the product prices on Facebook. This will be displayed later in the E-shop on the brand website where it belongs to but they do not seem reluctant if the brand mention it on Facebook either. Surprisingly, most of the respondents are enthusiastic regarding the "buy button" present on certain Facebook brand pages. Cécile "*I find it interesting, it is well located on the page, much better than the website link!" ;* Florine " *It avoids to waste time and go directly on the official website*". However one of them stress the fact that "*the word "buying" is maybe restrictive and Facebook is not a brand catalog to me*" (Corentin).

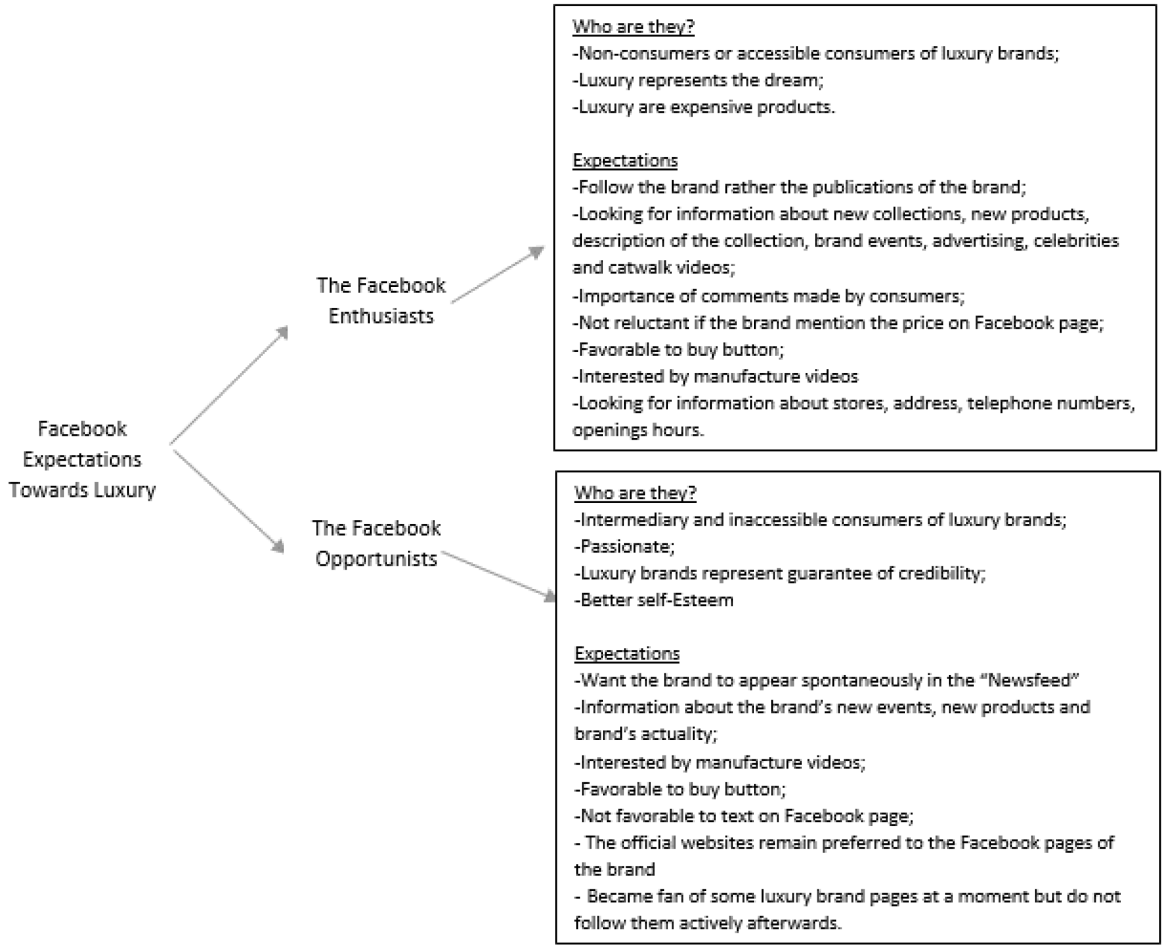
DISCUSSION & IMPLICATIONS

Qualification of the Groups According to Their Level of Luxury

The results of this research follow previous work which highlights that there is not a single type of luxury consumers but many (Dubois and Laurent, 1996; Kapferer and Bastien, 2008). According to the expectations of each group, profiles appear and could enable brands to develop more suitable strategies according to different targets. Due to the twofold methodology used in this research, the results show that consumers' reactions are heterogeneous when using luxury brands Facebook pages. According to the design of the research, two distinct samples have been interviewed (consumers vs non-consumers). Consumers were also split into three categories according to the luxury level they buy. The result of this study lead us to identify two categories of persons regarding their expectations towards luxury brands Facebook pages. The first category identified is represented by the luxury fans but non consumers and the consumers of accessible luxury, this group are "the Facebook Enthusiasts". The second category is represented by the consumers of intermediary and inaccessible luxury and are called "the Facebook Opportunists". Among the Facebook Enthusiasts, it seems that non consumers and accessible luxury consumers show an interest in finding the luxury brands on Facebook. This group expects to find information about the brand, the products, the price and advertising on the Facebook pages. They particularly enjoy having access to catwalks and special events through videos, which are generally very private events. It is like having a VIP access to the brand. They are willing to have the opportunity to connect easily to the E-shop through the "buy" button even if they do not intend to buy anything online. They are using Facebook to dream and do not expect to find the same information on social media than on the website. It is a complementary tool according to them This could be explained by the "dream equation" of luxury (Dubois and Paternault, 1995; Kapferer and Bastien, 2008) which states that Dream = -8,6 + 0,58 Awareness – 0,59 Puchase. So Facebook would be used to make everyone dream and reinforced the "awareness" aspect of the equation to non-consumers and even accessible luxury consumers who are often related to excursionists buyers (Kapferer and Bastien, 2008).

Regarding the group of Facebook Opportunist, inaccessible and intermediary luxury consumers' expectations are different. They largely prefer going directly on the website to find information about the brands, new collection, prices rather than on Facebook pages. They think that luxury brands should be present on Facebook but they are not heavy users or fans of this media to keep the contact with the brand. They will not search on Facebook to find their favorite luxury brands news but still would appreciate if the brands publish news in their "Newsfeed". When it comes to their expectations on luxury brands Facebook pages, they enjoy all the videos related to product manufacture or craftsmanship. However they think that Facebook's universe is always less attractive than the official website of the brand. It is interesting to stress that once they have liked a luxury brand page they do not return to check on it after if the brand is not present on the "Newsfeed". They nevertheless seem to appreciate the "buy" button which gives direct access to the website and to e-shop. The figure 1 summarizes the respective expectations of both groups.

Figure 1: Expectations of Both Groups



In terms of managerial implications, the identification of these two categories should help the brand to adapt the content of their Facebook pages. Regarding the target, they should consider the first category as the real target of their Facebook page. Actually brands should emphasizes the content towards the category of Facebook Enthusiasts as they are really interested by using social media with luxury brands. This helps them to dream and reinforce the link with the brand. This actually fits with the Dream Equation Strategy: make everyone dream, be only accessible to a few of them (Kapferer and Bastien, 2008). The brand should also develop special events to share on Facebook like catwalks but also videos displaying manufacture, or creation process to enhance the craftsmanship of the brand. This kind of content will also be appreciated by Facebook Opportunists even if these are not the first target of the Facebook pages. Finally, the study emphasizes that luxury brand should definitely be on Facebook, the question should no longer be raised. Even if the heavy consumers are not heavy followers of the brand, both categories have stressed that it would be disappointing not finding the brand on this social media.

CONCLUSION

Despite many precautions, this research is not boundless. First, although our research has enabled us to uncover important dimensions of the phenomenon under study, its exploratory nature may have hindered other dimensions; these could be highlighted in future studies. In this perspective, it would be interesting to further investigate the behavior of the brand on other social media like Instagram and the expectations

of the consumers and non-consumers towards these other platforms. Second, this research is conducted through qualitative methodology which aims to understand consumers 'perception. It would be interesting to complete this approach with managers 'opinion and the inherent brand strategy.

APPENDIX

APPENDIX A: Luxury Consumers – Participants in Interviews

Name	Profession	Luxury Brands Usually Bought	Fan Of Luxury Brands On Facebook
Idil	Student	*Cosmetic :* Dior, Elisab	Dior, Chanel, Balmain, Astom Martin, BMW i8, Nuxe, Zénith, Rolex
Victorine	Student	*Cosmetic* : Chanel, YSL, Dior *Leather goods :* Céline *Glasses :* D&G, RayBan	D&G, Louis Vuitton, Jérôme Dreyfuss, Burberry, Chanel, YSL, Aqua Di Parma
Elena	Teacher (special education)	*Leather goods :* Louis Vuitton, Lancel *Jewelry :* Tiffany *Clothing:* Armani, Hermès *Glasses:* D&G *Shoes:* Chanel *Makeup*: YSL, Chanel, Lancôme	Balmain, Vuitton, Lancel
Céline	Manager of a communication agency	*Cosmetic* : Guerlain, Dior, Armani, MK *Jewelry:* Rolex *Cars:* Ferrari *Clothing:* LV, Louboutin, Armani *Gastronomy* *Luxury hotels*	Ferrari
Fred	Rental management	*Clothing:* Hugo Boss, Armani, Lagerfeld et Versace *Jewelry:* Rado, Zenith, Omega, Porsche Design *Cars:* BMW, Porsche, Jaguar, Range Rover *Gastronomy* *Luxury hotels*	BMW, Mercedes, Zénith
Fabio	Manager of several communication agencies	*Cars:* Ferrari *Jewelry* : Rolex *Gastronomy* *Luxury hotels*	Rolex, Ferrari, Hublot

Appendix B: Non-Consumers of Luxury - Participants in the Focus Group

Name	Sex	Age	Profession
Pierre	M	22	Student
Florine	F	21	Student
Julien	M	23	Employee
Maryline	F	21	Student
Cécile	F	26	Employee
Romina	F	29	Employee
Laure	F	24	Employee
Tristan	M	21	Student
Corentin	M	21	Student

REFERENCES

Balwani S., (2009), Understanding luxury brands and social media, available on http://mashable.com/2009/07/02/luxury-brands/#Bec.2AypR5q7 , consulted 25/01/2017.

Bain and Company, (2015), "Global Luxury Goods Market Expected to Sustain Steady Momentum with 2–4 Percent Real Growth in 2015," May 21, available on http:// www.bain.com/about/press/press-releases/spring-2015-worldwide-luxurygoods-update-press-release.aspx., consulted 25/01/2017.

Bechtold M., (1991), « Le paradoxe du luxe », *Revue Française du Marketing*, Vol. 132-133, No. 2-3, p. 41-43.

Castarede J., (2004), *« Le luxe, « Que sais-je ? » »,* Presses Universitaires de France, Paris.
Facebook, (2016), Nombre d'utilisateurs de Facebook dans le monde, available on http://www.journaldunet.com/ebusiness/le-net/1125265-nombre-d-utilisateurs-de-facebook-dans-le-monde/ consulted 24/01/2017.

Chaffey, D., Mayer, R., Johnston, K. and Ellis-Chadwick, F., (2003), Internet marketing, Essex: Prentice Hall, *Financial Times*, Harlow.

Chevalier M. et Mazzalovo G. (2008), *Management et marketing du luxe*, Dunod.

Dall'Olmo Riley, F. and Lacroix, C. (2003), "Luxury branding on the Internet: lost opportunity or impossibility?", *Marketing Intelligence & Planning*, 21/2, 96-104.

Dubois, B. and Laurent, G., (1993), "Is there a Euro consumer for luxury goods? ", *European Advances in Consumer Research*, 1, 58-69.

Dubois, B. and Laurent, G., (1996), "The functions of luxury: a situational approach to excursionism", *Advances in consumer research*, 23, 470-477.

Dubois, B. and Paternault, C., (1995), "Observations: Understanding the world of international luxury brands: the "dream formula"", *Journal of Advertising Research*, 35, 4, 69-76.

Farhat R and Khan B., (2012), "Effect of Brand Image & Self Image Congruency on Brand Preference & Customer Satisfaction", *International Journal of Marketing and Technology*, Vol. 2, No. 3, pp. 92-102.

Geerts A., (2013), "Cluster analysis of luxury brands on the internet", *International Journal Of Management and Marketing Research*, volume 6, N°2

Geerts A., Veg-Sala N., (2014), « Le luxe et Internet : évolutions d'un paradoxe », *Revue Management & Avenir*, Issue 71, p111-128. 18p.

Godey B., Manthiou A., Pederzoli D., Rokka J., Aiello G., Donvito R., Singh R., (2016), Social media marketing efforts of luxury brands: Influence on brand equity and consumer behavior, *Journal of Business Research*, Volume 69, Issue 12, December 2016, Pages 5833–5841.

Heilbrunn B., (2002), « Le luxe est mort, vive le luxe ! Le marché du luxe à l'aune de la démocratisation » , Le Luxe, essais sur la fabrication de l'ostentation, Edition du Regard (IFM), p. 353-369.

Kapferer J.-N., (1998), "Why are we seduced by luxury brands?", *Journal of Brand Management*, 6, 1, pp 44–49.
Kapferer J.-N. et Bastien. V., (2008), « *Luxe oblige »*, Eyrolles Editions d'Organisation.

Kastiya S., (2016), The Impact of Consumer Personality Traits on Luxury Brand Market: An Empirical Study on Closet Consumers, *The IUP Journal of Brand Management*, Vol. XIII, No. 1, March 2016, pp. 20-33

Kelly L., Kerr G., and Drennan J., (2010), Avoidance of advertising in social networking sites: The teenage perspective, *Journal of Interactive Advertising*, 10(2), 16–27.

Keller K.-L., (2009), "Building strong brands in a modern marketing communications environment", *Journal of Marketing Communications*, Vol. 15, No. 2-3, p. 139-155.

Kim A., Ko E., (2010), "Impacts of Luxury Fashion Brand's Social Media Marketing on Customer Relationship and Purchase Intention", *Journal of Global fashion marketing*, Volume 1, 2010 - Issue 3.

Kim A., Ko E., (2012), "Do social media marketing activities enhance customer equity? An empirical study of luxury fashion brand", *Journal of business research*, 1480-1486.

Krishnamurthy S., Kucuk, S., (2009), "Anti-Branding on the Internet", *Journal of Business Research*, Vol. 62 (11): 1119-1126.

Lemoine J.-F. (2012), « À la recherche d'une meilleure compréhension du comportement des internautes », *Management & Avenir*, Vol. 8, No. 58, p. 116-119.

Marius S., 2017, Facebook est le réseau social préféré des étudiants, available on http://www.e-marketing.fr/Thematique/general-1080/Infographies/Facebook-est-reseau-social-prefere-etudiants-313901.htm?recherche=r%C3%A9seaux+sociaux#svfM1AXDUqvRLk3l.97, consulted 9/03/2017

Mc Kinsey, (1990), « Douze propositions pour étendre le leadership des marques françaises », Mc KinseyComité Colbert.

Miles, M., Huberman, M., & Saldana, J. (2014), "*Qualitative Data Analysis"*, Sage Publications, 408.

Muñiz A.M. Jr. et O'Guinn T.C. (2001), "Brand community", *Journal of Consumer Research*, 27,4,412-432.

Naylor, R. W., Lamberton, C. P., & West, P. M. (2012). "Beyond the "like" button: The impact of mere virtual presence on brand evaluations and purchase intentions in social media settings.", *Journal of Marketing*, 76(November 2012), 105–120.

Nueno, J.L. and Quelch, J.A. (1998), "The mass marketing of luxury", *Business Horizons*, 41, 6, 61-8.

Nyeck. S., (2004), "Luxury Brands Online and Offline: The Case of French Brands", The Case of French Brands", The European Retail Digest, January, 41.

Nyeck S. et Roux E., (1997), "WWW as a communication tool for luxury brands: compared perceptions of consumers and managers", 24th International Research Seminar in Marketing, Communications and Consumer Behavior, La Londe les Maures, IAE Aix-FNEGE, 296-316.

Okonkwo, U. (2009), "Sustaining Luxury Brands on the Internet", *Journal of Brand Management*, 16, 5/6, 302-310.

Reyneke M., (2011), Luxury as the Opposite of Vulgarity: A Trio of Perspectives on Luxury Brands, Doctoral thesis, University of technology, Division of Industrial Marketing and e-Commerce, Luleå.

Roux, E. (1995). 'Consumer Evaluation of Luxury Brand Extensions'. EMAC Conference, ESSEC. Paris.

Roux, E (2002), 'Le luxe au-delà des chiffres : quelles logiques d'analyse ?', *Revue Française du Marketing*, n° 187.

ROUX E. et FLOCH J.-M. (1996), *« Gérer l'ingérable : la contradiction interne de toute maison de luxe »*, Décisions marketing, Vol 9, Pp 15-25.

Viot, C. (2009), *Le e-marketing à l'heure du web 2.0*, Paris, Lextenso éditions.

BIOGRAPHY

Elodie Deprince is Teaching Assistant and PhD Student in Marketing & Communication at University of Mons (Warocqué School of Business and Economics). Her research is about SMEs and new marketing tools used. She can be reached at: Warocqué School of Business and Economics, Department of Marketing and Communication, 17, Place Warocqué, 7000 Mons (Belgium). Tel.: +32 (0) 65 37 32 64.

Angy Geerts, Ph.D., works at the Warocqué Research Center, Warocqué School of Business, University of Mons in Belgium. She is a Lecturer in Marketing Department. Her research is focused on luxury brands and communication strategies on the Internet. Department of Marketing and Communications. Warocqué School of Business - University of Mons-Hainaut, Place Warocqué, 17 - 7000 Mons – Belgium, Tel: + 32 (0)65 37 32 64 / Fax: + 32 (0)65 37 32 18,

QUANTITATIVE ROOT CAUSE ANALYSIS OF LOW LOGISTICS PERFORMANCE IN COMPANY INTERNAL SUPPLY CHAINS

Lasse Härtel, Leibniz Universität Hannover

ABSTRACT

Faced with a highly dynamic business environment and increasingly competitive constraints, companies nowadays need to align their processes to customer demand. Besides price, quality and functionality of products, especially logistics performance measures such as delivery time or adherence to schedule have become crucial factors influencing customers' purchasing decisions. The actual logistics performance of companies results from complex interdependencies between the different processes along the supply chain, from the procurement of raw materials to the distribution of finished goods. Due to this complexity, companies trying to improve their logistics performance sustainably often make decisions which merely alleviate apparent symptoms instead of resolving the root causes of a problem. This paper presents a procedure model for quantitative analysis and evaluation of root causes of low logistics performance in company internal supply chains which is currently being developed at the Institute of Production Systems and Logistics (Leibniz Universität Hannover, Germany). The aim is to provide a systematic, software-based approach which supports small- and medium-sized companies particularly in analyzing their logistical processes to derive effective improvement measures. For this purpose, existing logistical causal relations in company internal supply chains are identified as a first step before it is examined how quantitative logistical models and analysis methods can be systematically applied to identifying the areas of action offering the highest potential for improvement and the actual root causes of logistical problems.

JEL: L230, M110

KEYWORDS: Production Logistics, Root Cause Analysis, Logistics Performance, Supply Chain

INTRODUCTION

Against the background of constantly increasing competitive pressure small- and medium-sized businesses (SMEs) must nowadays face the challenge of pursuing an effective orientation to customer demand (Friedli et al. 2013). The achievement of high logistics performance is thus becoming ever more important, since in addition to price, quality and functionality it has developed into a central influencing factor in customers' purchasing decisions (Kersten & Koch, 2009). Logistics performance measures such as delivery reliability and delivery lead time thus represent crucial product characteristics which contribute to the generation of competitive advantage (Schuh & Westkämper, 2006; Wildemann 2004; Wiendahl 2002). In the analysis and structuring of logistics performance measures the integrated consideration of logistical target figures along the company internal supply chain is essential. Only through holistic examination of logistics performance it is possible to fulfill the required customer demand economically. The logistical supply chain target system to be examined is comprised of the two objectives logistics performance and logistical costs. The logistics performance of a supply chain is measured by the achievement of market conforming delivery lead times and high schedule reliability towards customers. The logistical costs result primarily from inventory costs and opportunity cost of idle capacities. An essential management task is to position the company in this field of tension and thus determine the logistics performance of the company.

However, especially SMEs frequently encounter difficulties in realizing their own and market logistics performance demands. Points of weakness in the logistics performance of companies in everyday business

are nonetheless usually identified correctly, but adopted measures often merely deal with symptoms and do not produce the desired lasting effect. Frequently companies lack the personnel capacities and required know-how required to comprehend and analyze the multi-level and multi-causal logistical relations. The actual primary causes take effect on the finally recognized symptoms through often complex and multi-level relations and are regularly found in completely different areas of the supply chain as a given. For example, low schedule reliability of delivery can result from delays in the dispatch process, capacity problems or interruptions in production, from lacking raw materials or the interplay of various factors. The illustration, evaluation and interpretation of logistical processes and their interdependencies play an increasingly important role in the achievement of logistical goals. To support companies in this task, methods to display and analyze the logistical processes in the supply chain are required which make the causal relations between the target figures visible. At the Institute of Production Systems and Logistics at the Leibniz Universität Hannover a systematic approach of quantitative analysis and evaluation of the causes of low logistics performance along the company internal supply chain is being developed for this purpose supporting companies in the implementation of effective measures and thus contributes to sustainable improvements in their competitive position.

LITERATURE REVIEW

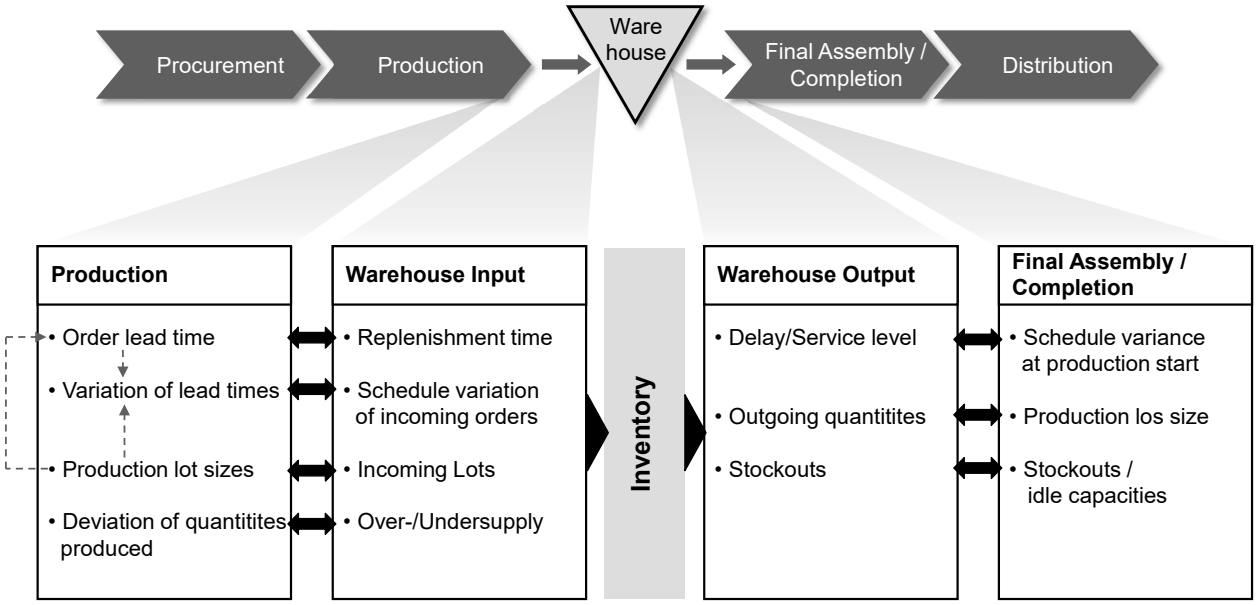
Logistical Target Figures and Their Causal Relations in the Company

For the core processes of a generic supply chain consisting of procurement, production with (temporary) warehousing and distribution, specific basic representations of the target figures and various target systems have to be considered. The common overall goal of all target systems is economic efficiency which is influenced by the respective logistics performance and logistical costs (Wiendahl, 2010; Wiendahl et al., 2012). For example, the logistical target figures of a warehousing unit are evaluated on the cost side by low warehouse inventory and maintenance costs while on the performance side a high service level and a low delay are aimed for. In contrast in production both in the areas of manufacturing and assembly high schedule reliability and short lead times count as high logistics performance. The cost side is determined by system utilization and work in process (WIP). The logistic performance of the total company internal supply chain depends on how companies position themselves in the individual target systems, since complex interactions exist not only within but especially between the various manufacturing, assembly and warehousing processes.

The essential logistical parameter relations in the supply chain are addressed by Nyhuis & Wiendahl (2012) (Figure 1). For example, the output variables for the receiving warehouse are the input variables for production. Delivery schedule variations in purchasing or a low service level in the receiving warehouse lead to a lack of availability of materials in subsequent production and schedule variations in incoming production orders. On the other hand, planned production quantities influence purchasing order quantities and directly determine the output from the receiving warehouse. Similarly, production processes and organization influence the input variables of subsequent warehousing processes and ultimately sales and thus the delivery service experienced by the customer. Replenishment time in the warehouse corresponds to order lead time in preceding production and is thus strongly determined by production lot size and working inventories. Schedule variation of orders approaching the warehouse corresponds to output schedule variation in upstream production processes. Kuyumcu (2013) demonstrated that schedule variation respectively schedule reliability in production are essentially caused by backlogs and sequence deviations. Backlogs arise through capacity shortages which then again can have the most varied causes. Sequence deviations can arise with or without intention. One cause can be the application of defined sequencing rules. A sequencing rule is a regulation laying down which of various possible orders will be processed next by a machine. Orders can be differently prioritized according to various characteristics such as ordering time, scale of set-up or their current schedule situation and thus brought forward or postponed. For high working inventories there is more opportunity for interchanges in the process sequence, such that schedule variation

due to sequence deviation usually increases with rising working inventories. In addition to the factors described, unstable production processes or planning errors also influence the availability of materials in the warehouse.

Figure 1: Interrelations in Company Internal Supply Chains



This figure shows exemplary interrelations between the processes in a company internal supply chain referring to Nyhuis & Wiendahl (2012)

The above mentioned exemplary interrelations show that in company internal supply chains complex multiple causal relations between individual processes and influencing variables are present. The lack of understanding of those interrelations oftentimes causes sub-optimal organization and control of the supply chain as departments follow their own, partially contrary departmental goals without knowing the effects on the entire value chain (Christopher, 2011; Nyhuis, 2008). Hence, in order to effectively organize and manage the company internal supply chain, the complex interactions need to be understood to analyze logistic processes, identify improvement potentials, and derive suitable measures (Nyhuis & Wiendahl, 2012).

Existing Models for Analysis and Evaluation of Logistics Performance

Various models described in the literature deal with the analysis and evaluation of company logistics performance and the derivation of improvement measures. Empirical and management-oriented models as well as simulation and logistical models may be distinguished from one another. The empirical models estimate causal relations, suitable measures as well as potential empirically using previous, comparable situations (e.g. Wildemann, 2007). A basic weakness of the empirical models results from the inadequate statistical evidence for the given causal relations, derived measures and identified potential. To make valid statements there would need to be an equivalent counterpart in the given data pool for each company compared in which all situations were already present and the most varying measures and their results were documented. However, this is usually not the case. The application of empirical models thus either leads to the ever same suggestion of identical measures for which experience and knowledge exist or to an invalid statement on alternative measures, for which no practical data exists. Empirical models are therefore not suited to a multi-causal quantitative causal analysis.

The management-oriented models aim for optimization of the company situation based on management indicators (e.g. Jodlbauer 2007a; Jodlbauer, 2007b; Froschmayer et al., 2005). The practical application of most of the models requires great expertise in the interpretation of the indicators. Moreover, universal logistical causal relations are not demonstrated by any of the models, such that these must be identified on an individual case basis to be able to derive suitable measures.

For the simulation, analyses are performed using an experimental model to gain knowledge of the underlying system (Rabe et al. 2008; Zeigler et al. 2000). Statements on target variables in the respectively examined areas of production under observation of auxiliary conditions should thus be made. Essentially, a simulation encompasses a high number of analytically demanding calculation steps. For every applied case a model must either thus be newly constructed or comprehensively adjusted. A conclusive validation of the simulation model is essential (Nyhuis et al. 2009; Wenzel et al. 2008). In the literature there exist abundant models of simulation-based analysis and evaluation of supply chains (e.g. Vollmer, 1996; Schuh et al., 2012). With simulation models it is basically possible to analyze individual multiple causal relations and subject them to causal analysis (Bangsow 2011; Kelton et al. 2009). The derivation and assessment of measures including their effects can in addition be illustrated through simulated studies. Nonetheless no universal statements can be derived from applied case specific simulation models. Logistic models describing the interactions of production processes are increasingly gaining in significance (Hopp et al. 2008). The logistic models represent high-performance, practical work tools with which logistical processes in the company internal supply chain can be illustrated and causal relations between logistical target variables can be quantitatively described (Nyhuis et al. 2008). Due to the given possibility of comprehensibly abstracting from complex operational processes and adjusting them under changed marginal conditions, they are ideally suited for supporting in operational designing and coordinating tasks (Beck, 2013). Due to the universality of the logistic models an application to various processing and warehousing procedures in the company internal supply chain is also realizable. The Institute for Production Systems and Logistics has already been occupied for many years with the quantitative description of logistical causal relations and can refer to comprehensive past achievements in the explanation and evaluation of core processes in the supply chain procurement, warehousing, manufacturing, assembly and delivery.

Need for Research

The competitiveness of SMEs nowadays is fundamentally influenced by logistics performance. To make constant improvements companies strive to increase logistics performance within their supply chains and decrease logistical costs. In order to derive effective measures improving logistics performance sustainably a detailed analysis of the processes along the supply chain and identification of the actual root causes in case of logistical problems is required. Yet, no simple and practically applicable process model exists which enables companies to systematically perform root cause analyses to derive targeted measures to overcome the actual problem sources of low logistics performance using available quantitative data. Logistic models in contrast to the empirical and management-oriented models and simulation offer the possibility of describing and quantitatively analyzing the logistical system behavior of complex production structures universally with low effort. Consequently an approach is required which is applicable to identify the causes of low logistics performance and by selection of corresponding measures facilitate their correction using quantitative logistic models and analysis methods.

METHODOLOGY

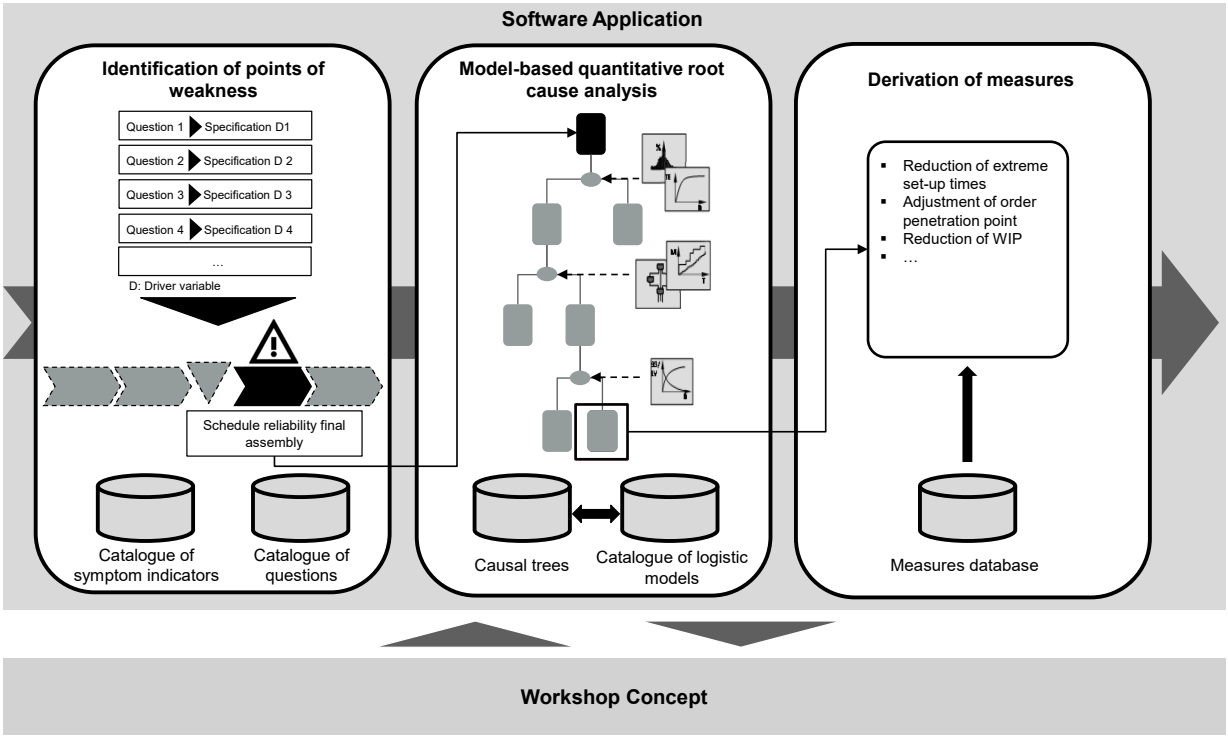
To address existing deficits in the research landscape, a procedure model for quantitative analysis and evaluation of the causes of low logistics performance is currently being developed in the context of a research project at the Institute for Production Systems and Logistics (IFA) in close cooperation with participating industrial companies. The overall result should be that SMEs above all are provided with a

tool which supports them systematically in the identification of their primary problem fields and enables them to perform analyses of the logistics performance of their company internal supply chain independently. The core concept of the research project is to generate comprehensive understanding of the logistical relations in the company internal supply chain - from purchasing to delivery - and based on quantitative data support the derivation of suitable measures. A structured representation of the multi-level complexity of logistical causal relations is the main goal of the project. The process model to be developed will in addition be transferred into a software-based workshop concept which is essentially comprised of three steps:

Identification of points of weakness
Model-based quantitative root cause analysis
Derivation of measures

The software application is structured to lead step-by-step through a logistical analysis and support companies optimally in the selection of suitable measures for the sustainable improvement of logistics performance. Figure 2 provides an overview of the concept.

Figure 2: Overview of the Conceptual Idea



This figure provides an overview about the conceptual idea of the research project and the basic steps required for quantitative root cause analysis of low logistics performance

Identification of Points of Weakness

As a first step it has to be identified how poor logistics performance in a company is expressed along the supply chain. Typical symptoms are e.g. low adherence to schedule towards customers, low inventory turnover, excessive delivery times or an inadequate service level. To support workers in the identification of points of weakness a comprehensive catalogue of possible symptoms is provided which in addition to the pure symptoms also contains measurable indicators and information on what dates, time stamps etc. are

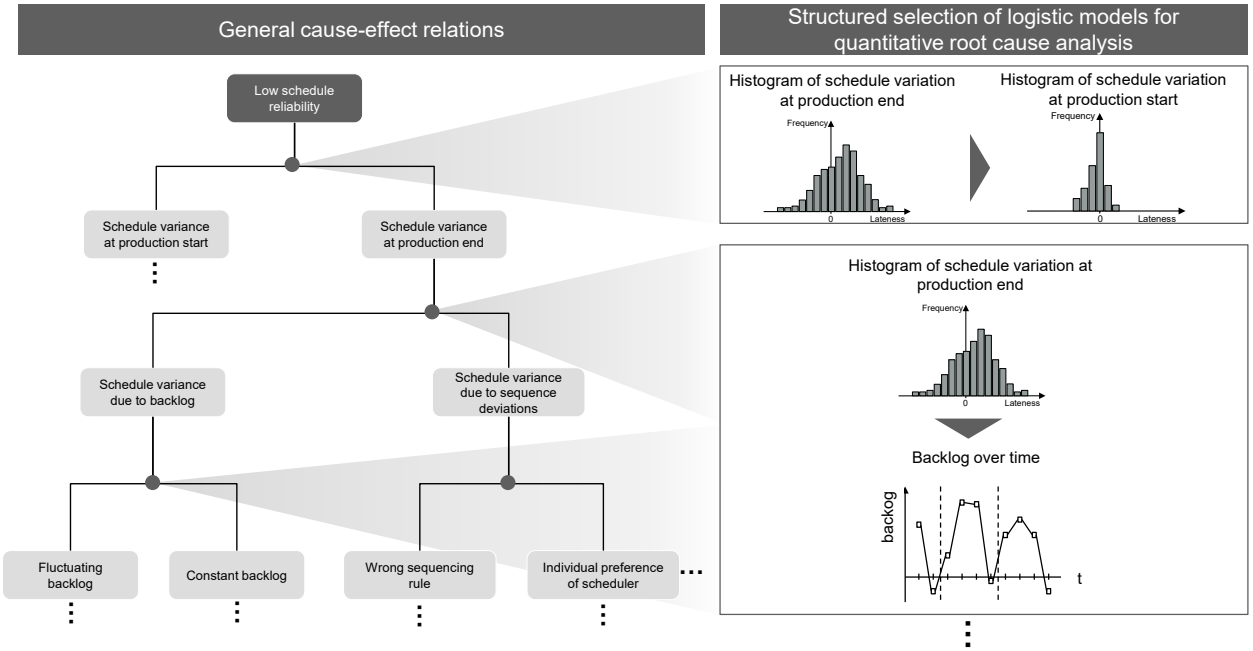
to be read out to determine indicators from the respective existing systems. Workers are thus made aware of which indicators are available for the measurement of logistics performance and how these can be determined systematically. Using targeted questions on company, product and manufacturing structure in addition the characteristics of relevant driver variables should be surveyed in a targeted fashion to already show the user operational fields with the greatest potential. The focus of observation of the related analysis can thus already be limited as a first step in the relevant problem areas and the effort of analysis reduced to a minimum.

Model-Based Quantitative Root Cause Analysis

Universal symptom-causal relations to be developed over the course of the project, which allow analysis of the causes of each symptom, form the basis of the causal analysis. A symptom-causal relation consists of hierarchically arranged causal levels whereby each causal level contains various possible causal elements. Between the different causal levels there exist defined causal paths which prepare the way for the next causal level. After gathering and structuring of the relations it is of decisive importance to systematize the developed relations semantically and in addition visually in an appropriate manner. A tree diagram especially is the obvious solution here, such that over the course of the project generic causal trees for each identified symptom should be constructed. This clear form of representation facilitates the development of profound understanding of the complex logistical causal relations in supply chains and provides the workers with a feeling for existing interrelations. A quantitative analysis of the causes takes place using approved logistic models. They enable universal description of the logistical system behavior of complex production structures and quantitative analysis. The desired process model should contain a selection of suitable logistic models which are to be assigned to the network nodes of the causal trees. At these so-called critical points, it can now be analyzed with the help of the models which causal path is to be further pursued. The user can thus sub-divide the present causes further and thereby proceed to the next causal level. For each respective model, central guiding questions, and if necessary, instructions on suitable further analyses are left for interpretation.

Figure 3 shows a simplified example of the conceptual idea. In case of poor schedule reliability in production, as illustrated, in a first step, the actual schedule deviation at production end is analyzed and visualized using a histogram. In order to find out if the variations arise during processing or if preceding processes are already untimely and thus need to be further analyzed, the variations between the actual start schedule and planned start schedule of the individual manufacturing orders are examined. In this example, most variations are caused within the examined process as incoming orders are mostly on time. Hence, in a next step, it needs to be analyzed whether variations are caused by backlog or sequence deviations. A systematic analysis of backlog over time could thus be a suitable approach. The backlog progression also provides information on whether there were strong fluctuations due to a lack of capacity flexibility or whether on average the workload was higher than the available capacity. In that manner, the causes of the observed symptom are successively examined using quantitative evaluation until finally the essential primary causes are identified.

Figure 3: Approach for Model-Based Quantitative Root Cause Analysis



This figure shows how the root cause analysis is performed based on universal causal trees and logistic models and analysis methods.

Derivation of measures

If the primary causes of unsatisfactory logistics performance have been identified, targeted measures are taken which lead effectively to the removal of the causes. For this purpose, a data bank of measures has to be constructed which assigns a suitable bundle of standardized measures to each primary cause. Using a categorization according to the type of measures, further information on the suggested measures will be provided which describes the measures, the type of effect, the implementation costs, etc. The measures included are of generic character and are supposed to provide basic guidelines to complement decision making. The concrete itemization of the measures must be company and case specific under consideration of the respective general conditions (e.g. present capacities, permissible volume of investment).

CONCLUSION

Logistics performance becomes ever more important to companies. However, companies have difficulties in defining appropriate measures in case of identified logistical weaknesses as taken actions oftentimes do merely target noticeable symptoms instead of eliminating the actual root causes because of complex interrelations in supply chains. In the context of a research project at the IFA a concept for supporting the analysis and evaluation of the causes of unsatisfactory logistics performance in the company internal supply chain as well as the derivation of effective measures is being developed. Universal symptom-causal relations lead through a series of causal levels to the primary causes of low logistics performance. By structured illustration of existing logistic relations an application will be made available especially for workers in SMEs which will contribute to improved comprehension of complex logistical causal relations and thus will directly contribute to worker qualification. The procedure model will in addition be transferred into a software-based workshop concept, thus enabling companies to analyze the symptoms of low logistics performance and thereby identify their primary causes by themselves. It will also provide support in the selection of suitable measures for the removal of the root causes and thus contribute to the improvement of logistics performance of companies and will thus increase competitiveness of businesses.

REFERENCES

Bangsow, S. (2011) "Praxishandbuch Plant Simulation und SimTalk", Hanser, München

Beck, S. (2013) "Model-Based Logistics Controlling with Converging Material Flows", University of Hannover, Dissertation, PZH Publishers, Garbsen

Christopher, M. (2011) "Logistics & Supply Chain Management", FT Press

Friedli, T.; Thomas, S.; Mundt, A. (2013) "Management of Global Production Networks", Carl Hanser Publishers, Munich, p. 6-9

Froschmayer, A.; Göpfert, I. (2005) "Logistik-Bilanz. Erfolgsmessung neuer Strategien, Konzepte und Massnahmen", 2nd ed., Gabler, Wiesbaden

Hopp, W. J.; Spearman, M. L. (2008) "Factory Physics", 3rd ed., McGraw-Hill, Boston

Jodlbauer, H. (2007a) "Produktionsoptimierung. Wertschaffende sowie kundenorientierte Planung und Steuerung", Springer, Vienna

Jodlbauer, H. (2007b) "Wertschaffende Auslegung der Produktion," *PPS-Management*, vol. 12 (2), p.58–61.

Kelton, W. D.; Sadowski, R. P.; Sturrock D. T. (2009) "Simulation with Arena", Mcgraw-Hill, Boston

Kersten, W.; Koch, J. (2009) "Quality Measurement in Logistics Services", In: Specht, D. (eds.) The Further Development of Production. Conference proceedings at autumn conference 2008 of the Scientific Commission for Economic Production of the VHB (Association of Higher Education Teachers for Business Management). Gabler Publishers, Wiesbaden, p. 95–116

Kuyumcu, A. (2013) "Modelling of Adherence to Schedule in Production", Techn. Univ. Hamburg-Harburg, Dissertation

Nyhuis, P.(2008) "Contributions to a Theory of Logistics", Springer Publishers, Berlin

Nyhuis, P.; Busse, T.; Münzberg, B (2008) "Logistical Mastery of Manufacturing and Assembly Processes," *ZWF* vol. 6, p. 400–403

Nyhuis, P.; Wiendahl, H.-P. (2009) "Fundamentals of production logistics", Theory, tools and applications, Springer, Berlin: Springer

Nyhuis, P.; Wiendahl, H.P. (2012). "Logistische Kennlinien", Springer, Berlin, Heidelberg

Rabe, M.; Spieckermann, S.; Wenzel, S. (2008) "Verifikation und Validierung für die Simulation in Produktion und Logistik – Vorgehensmodelle und Techniken", Springer, Berlin, Heidelberg

Schuh, G.; Westkämper, E. (2006) "Delivery Reliability in Mechanical and Systems Engineering. Status, Potential, Trends", Stuttgart, Aachen

Schuh, G.; Potente, T.; Fuchs, S.; Thomas, C. (2012) "Analyzing the Effects of Production Control on Logistic Targets with Web-based Simulation Model," Advances in production management systems.

Value networks: innovation, technologies, and management. IFIP WG 5.7 International Conference, APMS 2011, Stavanger, Norway, September 26-28, 2011, p.190–199.

Vollmer, E. (1996) "Ein simulationsgestütztes Verfahren zur Wirtschaftlichkeitsbestimmung von Fertigungsprozessen mit Stückgutcharakter", University of Stuttgart, Dissertation

Wenzel, S.; Weiß, M.; Collisi-Böhmer, S.; Pitsch, H.; Rose, O. (2008) "Qualitätskriterien für die Simulation in Produktion und Logistik – Planung und Durchführung von Simulationsstudien", Springer, Berlin, Heidelberg

Wiendahl, H.-P. (2002) "Success Factor Logistics Quality. Process, Methods and Tools for the Improvement of Logistics Performance", 2nd edition, Springer Publishers, Berlin, Heidelberg

Wiendahl, H.-P.(2010) Business Administration for Engineers. 7th ed. Carl Hanser Publishers, Munich

Wiendahl, H.-P.; Nyhuis, P.; Bertsch, S.; Grigutsch, M. (2012) "Controlling in Lieferketten". In: Schuh, G. und Stich, V. (eds.), Produktionsplanung und -steuerung 2. Evolution der PPS. 4th.ed. Springer Vieweg, Berlin, p.11–59.

Wildemann, H.(2004) "Development Trends in the Automobile and Delivery Industries", Empirical study, TCW, Munich

Wildemann, H. (2007) "Logistik-Check. Leitfaden zur Analyse und Optimierung von Logistiksystemen", 5th ed, TCW, München

Zeigler, B. P.; Praehofer, H.; Kim, T. G. (2000) "Theory of modeling and simulation. Integrating discrete event and continuous complex dynamic systems", 2nd ed., Academic Press, San Diego

ACKNOWLEDGEMENT

This paper presents the research project entitled "Quantitative Analysis and Assessment of Causes of Poor Logistics Performance in Company Internal Supply Chains". This project is currently being conducted at the Institute of Production Systems and Logistics, Leibniz University Hannover. The project is funded by the German Federal Ministry for Economic Affairs and Energy (BMWi) via the program for Industrial Collective Research for SMEs (IGF) coordinated by the German Federation of Industrial Research Associations (AiF).

BIOGRAPHY

Lasse Haertel, M.Sc. was born in 1988 and studied business administration and mechanical engineering with a specialization in Production Technology at the RWTH Aachen University. Since 2016, he has been working as a research assistant in the field of production management at the Institute of Production Systems and Logistics (IFA), Leibniz Universität Hannover.

MODELLING CIRCULAR MATERIAL FLOW AND THE CONSEQUENCES FOR SCM AND PPC

Philipp Schäfers, Institute of Production Systems and Logistics, Leibniz Universität Hannover
André Walther, Institute of Production Systems and Logistics, Leibniz Universität Hannover

ABSTRACT

Energy and material efficiency become more and more important for producing companies. On the one hand companies use these leverages to reduce costs in order to stay competitive or to reach a competitive advantage. On the other hand the environmental awareness of people is changing. A rising number of customers claim "green" products and a "green" production of those products as buying criteria. To some extent purchase decisions are based on this criterion. Governments and public authorities respond to the change of mind in population and moreover to scientific proven developments like global warming and decreasing natural resources with new laws and standards. As an example the "directive on waste electrical and electronic equipment - WEEE" passed by the European Union can be stated. The developments described, especially new laws and standards, do have a strong impact on the supply chains and on production processes of industrial companies. Existing logistics and supply chain models do not cover all aspects of those developments. The Hanoverian Supply Chain Model is an integrative logistics model and a framework for production planning and control (PPC) as well as supply chain management (SCM). It links the tasks of PPC with logistic actuating variables, control variables and objectives alongside a company's internal supply chain. The model depicts cause-effect-relationships. It supports companies to design processes and to position within fields of tensions created by logistical objectives. First of all, this paper discusses the consequences of product return and circular flow economy on a supply chain and on production planning and control. Furthermore this paper presents an approach to incorporate the ideas of product return and circular flow economy into the Hanoverian Supply Chain Model.

JEL: L2; L6

KEYWORDS: Logistics, Modelling, Circular Material Flow, Product Return

LITERATURE REVIEW

Supply Chain Management (SCM) and Production Planning and Control (PPC)

The mission of supply chain management is to plan and control the flow of material and information in supply chains or production networks with the aim to satisfy the customer and to minimize costs (Wiendahl, 2014). In contrast the mission of production planning and control is to plan the production in matters of volumes and dates on a regular basis and to realize the plan despite unavoidable disruptions like the lack of staff or delayed deliveries as economically as possible (Wiendahl, 2014).

Logistic Models

Mathematical models are simplified depictions of real-life situations. They possess a reducing function (due to dispensing with unimportant factors present in the real world) and an idealizing function (due to simplifying indispensable factors found in the real world) (Stachowiak, 1973). Quantitative logistic models result from mathematically modelling logistic processes. They are excellent tools for procuring information and support decision-making (Nyhuis, 2009). Digitalization and the concept of Industy 4.0 lead to more and better production feedback data. This development intensifies the need for easy but meaningful tools

like quantitative logistic models (Nyhuis et al., 2014). One can distinguish different categories of models. The first category comprises *task and process models*. They describe processes and interactions between processes. This is why they can be used as a reference for designing tasks and processes in various areas. The Supply Chain Operations Reference Model is an example here (Supply Chain Council, 2010). Focusing PPC the Material Requirements Planning (MRP) concept (Orlicky, 1975), the MRP II concept (Wight, 1984) and the advanced Aachen PPC model (Schuh, 2006) can be named. The second category covers *quantitative descriptive, impact and decision-making models*. Those models are oriented on quantitative interactions of concrete variables (e. g. logistic objectives) - however, in-turn, do not take into account the whole of relationships occurring in or between processes. An example of a quantitative descriptive model is the throughput diagram (Heinemeyer, 1974). It is a visualization of the input, the output, the Work-In-Process (WIP), the range and other values of a workstation or a production area. An example of a quantitative impact model is the Logistic Operating Curve Theory. Using approximation equations, the Logistic Operating Curves make it possible to position a production within the field of tension created by the opposing logistic objectives WIP, throughput time and utilization (Nyhuis, 2006, 2007). A positioning is necessary because a minimization of WIP, a minimization of throughput time and a maximization of utilization cannot be reached at the same time. An example of a quantitative decision-making model is the lot size calculation model presented in (Münzberg, 2013) and (Schmidt et al., 2015). There are numerous, rich in detail, quantitative logistic models. Nevertheless, since the individual models are not linked, holistically analysing and designing planning and control processes remains a challenge.

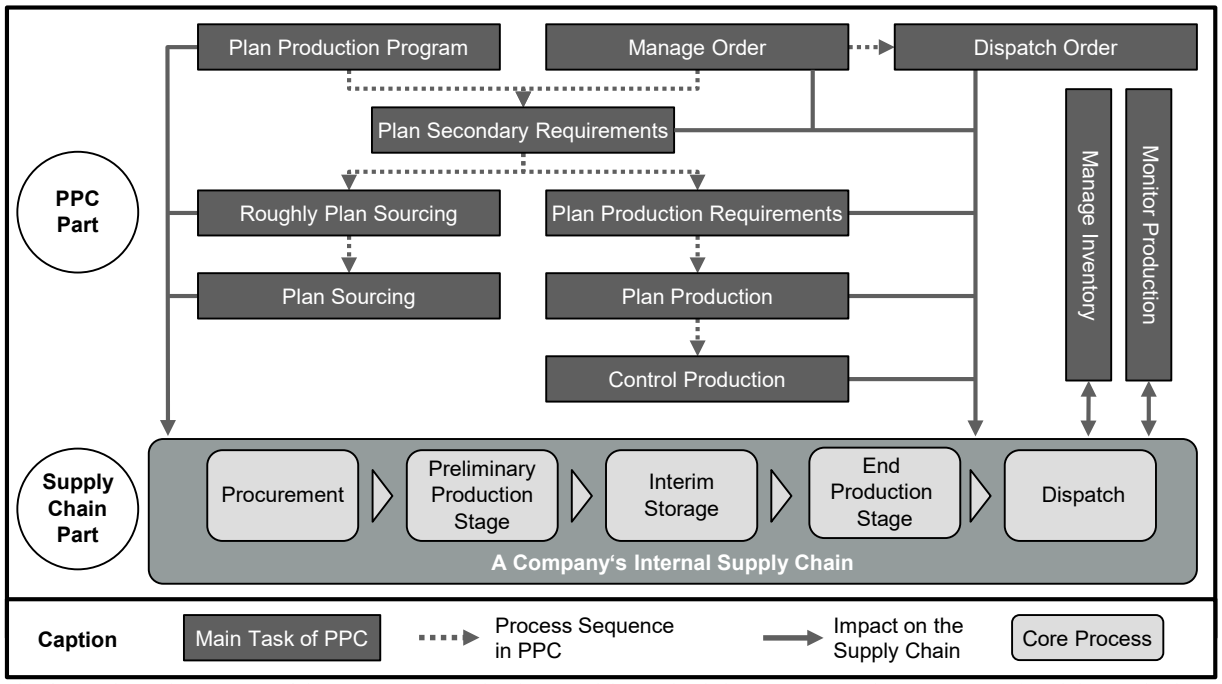
Integrative Logistic Models join both of the perspectives mentioned before. An established example is the manufacturing control model presented in (Lödding, 2015). It generally consists of the basic objectives, control variables and actuating variables linked with universally defined manufacturing control tasks. Individual elements of the task and process models (e. g. the order release) are connected with individual objectives examined in the quantitative descriptive, impact and decision-making models (e. g. WIP in the Logistic Operating Curves). However, it has to be pointed out that since the manufacturing control model has a clear focus, the object being considered is restricted. Thus, for example, control tasks are depicted, however, planning tasks are, for the most part, not. Moreover, the core processes of a company's internal supply chain bordering production (e. g. procurement and dispatch) are not addressed. Another example for an integrative logistic model is the Hanoverian Supply Chain Model (HaSupMo) developed at the Institute of Production Systems and Logistics (IFA) at Leibniz Universität Hannover in Germany (Schäfers and Schmidt, 2016) (Schmidt and Schäfers, 2017). It takes into consideration the entire production planning and control and is thus not just limited to production control. This amounts to an extension of Lödding's approach – both vertically, to additional planning and control tasks, as well as horizontally, to additionally processes in the company's internal supply chain. The Hanoverian Supply Chain Model will be introduced in detail in the next section.

The Hanoverian Supply Chain Model

The Hanoverian Supply Chain Model is a framework for PPC and SCM (Schmidt and Schäfers, 2017). It consists of two parts (see figure 1). The first part of the model (PPC part) brings the main production planning and control tasks along with their sub-tasks into an approximate chronological and logical sequence. In addition to the main and sub-tasks, the incoming or resulting information is indicated for each task. Furthermore, iteration loops are depicted (e. g. in case a feasibility check turns out to be negative). The second part of the model (supply chain part) depicts a company's internal supply chain. The structuring of the supply chain part is based on the structuring of the SCOR model (Supply Chain Council, 2010). From the perspective of PPC, it is important to distinguish whether production deals with primary or secondary requirements. Based on this consideration the structuring of the SCOR-model was refined. Now five core processes represent a company's internal supply chain: procurement, preliminary production stage, interim storage, end production stage and dispatch. The focus in this part of the model is on the relation between the target, planned and actual variables in the material flow and their impact on the logistic objectives in

the five core processes mentioned. The type of modelling is oriented on the approach of (Lödding, 2015). To represent the cause-effect-relationships, a system of logistic actuating variables, control variables and objectives has been established for each core process. The values of the respective logistic objectives are determined by the fulfilment of the PPC tasks via the actuating and control variables.

Figure 1: Structure of the Hanoverian Supply Chain Model



This figure shows the structure of the Hanoverian Supply Chain Model. It is divided into two parts: the PPC part (top) and the supply chain part (bottom).

An interactive web page has been developed for presenting the Hanoverian Supply Chain Model. It can be reached at www.hasupmo.education (English) or www.halimo.education (German). On the web page the whole model with its further levels of detail can be viewed.

Product Return and Reverse Supply Chain Management

The term of return is connected with activities that include a material flow from the customer to the supplier (Supply Chain Council, 2010) (Werner, 2013) (Pittman and Atwater, 2016). A Reverse Supply Chain (RSC) deals with all activities that are linked to the product return and value addition or material recovery (Prahinski and Kocabasoglu, 2006). The RSC contains the part of Reverse Logistics (RL) and the part of Product Recovery Management (PRM). The terms of RL and RSC are used as synonyms, sometimes (Agrawal et al., 2015) (Pittman and Atwater, 2016). Reverse Logistics stands for all activities to collect and transport a product from a customer back to a producing company. It also includes the planning, execution and controlling of the flow (Fleischmann et al., 1997) (Rogers and Tibben-Lembke, 1999). Product Recovery Management stands for those process flows, which occur during value addition or material recovery. Those activities lead to a long-term maintenance of value or an addition of value as well as a multiple usage of natural resources (Thierry et al., 1995) (Fleischmann et al., 1997) (Novoszel, 2012). In addition to the terms defined so far, Reverse Supply Chain Management (RSCM) deals with designing the flows of material and information, with the aim, to use the resources and information as efficiency as possible (Novoszel, 2012). There are several other terms and concepts like closed loop supply chain,

rebound logistics, and recycling economy, that all deal with the connection of forward and reverse supply chains (Novoszel, 2012)

The integrative reverse supply chain reference model extents the existing approach of the SCOR model and its forward supply chain (Novoszel, 2012). It defines five core processes of a reverse supply chain: plan, collecting, selecting, reprocessing and reintegration. The starting point is the customer with its end-of-life-product, which is transferred to the producing company. Afterwards the product will be inspected and classified according to its condition. The product can be classified for the reprocessing and direct reuse, for the reprocessing and value adding recovery or for the reprocessing and material recovery. It is always possible to dispose a product based on its condition. Subject to the reprocessing capabilities within a company, the product can also be returned to the supplier. The last core process describes the multiple ways of reintegration. In the core process plan the reverse supply chain actions are defined and the execution is be prepared

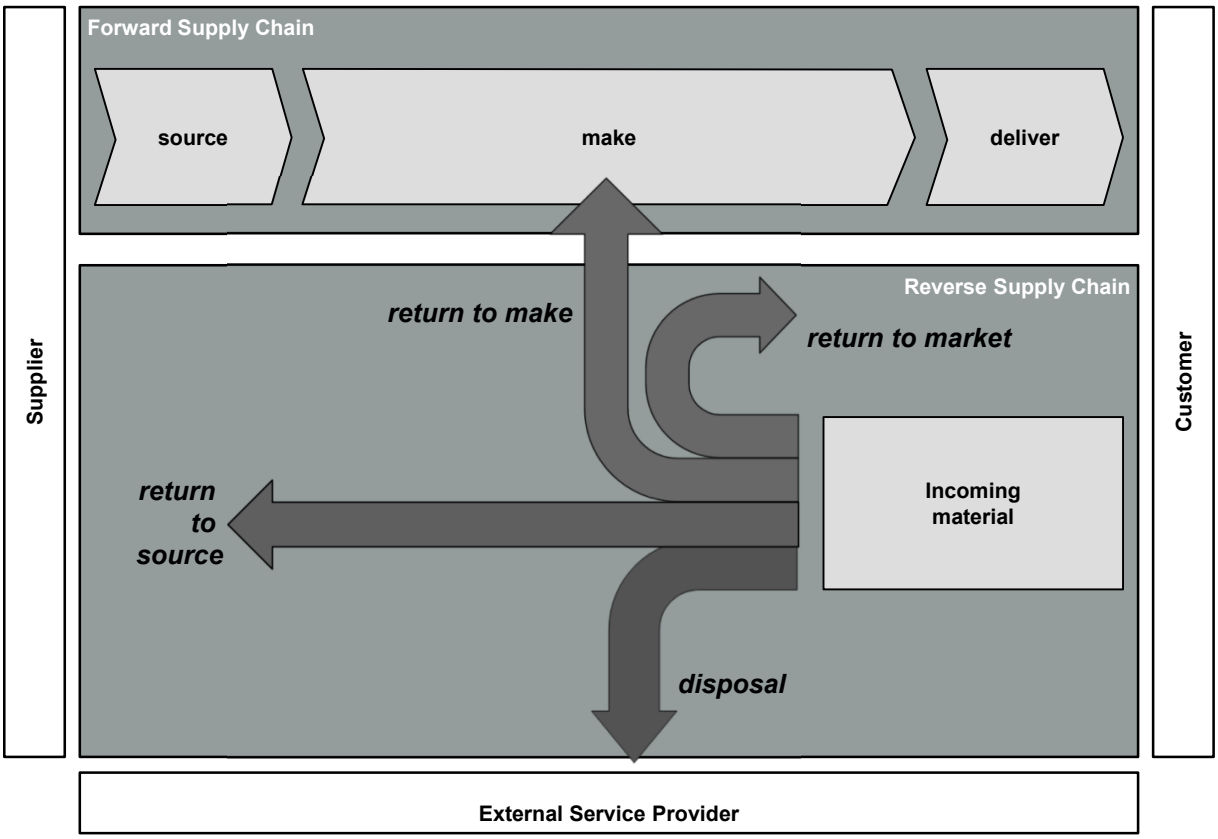
METHOLOGY

The goal of the research presented in this paper is to picture the concept of circular material flow for example triggered by product return and to show the consequences for SCM and PPC. To reach this goal the Hanoverian Supply Chain Model was used as a basis and the idea of circular material flow was integrated into this framework. To begin with the focus was on the supply chain part of the Hanoverian Supply Chain Model. First of all the possible flows of material of a reverse supply chain were defined in an abstract way. Based on this consideration the reverse supply chain was specified by defining core processes. Then the connections between the reverse supply chain and the forward supply chain were discussed. Finally relevant key figures were identified respectively defined for the new core processes of the reverse supply chain. In the second step the PPC part of the Hanoverian Supply Chain Model was examined. The consequences for the PPC tasks resulting from circular material flow were depicted. Moreover new tasks required for realizing a reverse supply chain were defined.

RESULTS AND DISCUSSION

Figure 2 depicts the possible material flows in the reverse supply chain in an abstract way. The incoming material stream can have four different directions in the outcome. In the first direction the incoming goods are cleaned or updated or recovered, so that a reuse is possible ("return to market"). Another flow direction is to the company's make-process ("return to make"). That means, that complete products or subassemblies or raw materials are used in the forward supply chain. Another possibility is the reuse at the supplier ("return to source"). If it is not possible to use the old products or subassemblies or materials, they are disposed ("disposal"). A disposal of the whole products or only part can be triggered at different stages in the process – e. g. straight after the inspection or if recovery failed.

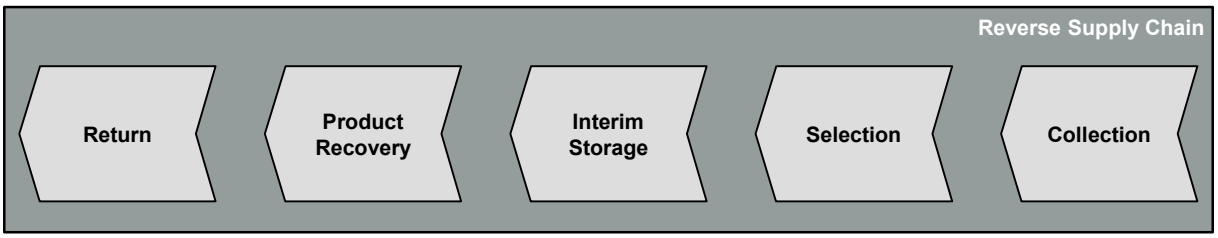
Figure 2: Abstract Material Flows in the Reverse Supply Chain (on the Basis of Novoszel, 2012



This figure shows the four possible material flows in a reverse supply chain: Return to market, return to make, return to source and disposal.

After clarifying the possible flows of material in the reverse supply chain, a partition of the reverse supply chain into core processes can take place. As shown in figure 3, five core processes have been defined for the reverse supply chain based on the work of (Novoszel, 2012). The first core process is the *collection*. A company can collect old products in two ways. On the one hand a customer can bring his used products to a particular place (e.g. point of sale). On the other hand the company can pick up used products at the customer in a defined time-slot. The second core process is the *selection*. There is an incoming inspection, cleaning and disassembling to a certain degree of breakdown. This core process is very important, because - based on their condition - the products are classified for further proceeding. Further proceeding can be divided into direct reuse, value adding recovery or material recovery. Products with only little marks of usage could be sorted for direct reuse. The products with great damage could be sorted for material recovery or disposal. All other products could be sorted for value adding recovery. Before the further treatment is performed, an *interim storage* can be placed in the reverse supply chain. This can be reasonable depending on the organization of the following steps in the reverse supply chain – for example if the capacities for product recovery are limited or if product recovery is only performed on demand. Subsequent the *product recovery* is placed in the reverse supply chain. The last core process *return* deals with the reintegration of the earned results of the reprocessing.

Figure 3: Core Processes of a Reverse Supply Chain (on the Basis of Novoszel, 2012)



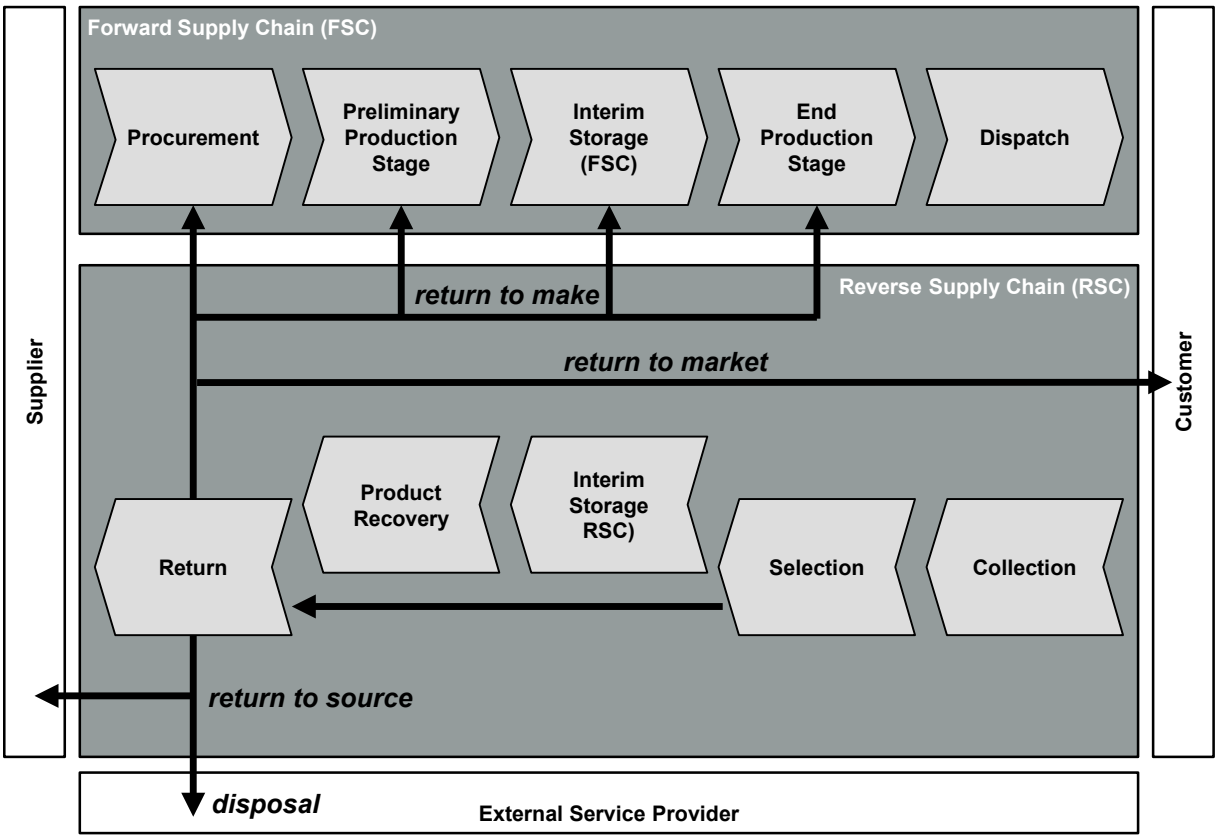
This figure shows the five core processes of a reverse supply chain: collection, selection, interim storage, product recovery and return.

It is important to emphasize, that those core processes stand for functions of the reverse supply chain but can be physical identical with elements of the forward supply chain. For example, the product recovery can be performed using workstations of the production stages of the forward supply chain. Or the interim storage of the reverse supply chain can be identical with storages of the forward supply chain. Or the tasks of the return process are executed physically in the same area like the dispatch process of the forward supply chain. The more the forward and the reverse supply chain use the same facilities, the more the complexity of planning and control rises, which will be discussed at the end of this paper.

In the next step, the links between the functions of the forward and the reverse supply chain are discussed and the abstract flows of material in the reverse supply chain introduced before are detailed (see figure 4). All products coming in go through the processes of collection and selection. After this – based on the result of the selection process – not all parts pass the processes of interim storage and product recovery. This regards for example products being returned to the supplier for a further usage or treatment or – in case the damage of the products is too high – being disposed directly after selection. After product recovery there are different possibilities. Of course products or parts can be disposed as well. If product recovery was successful, products can be returned to market. The last option is, that parts of the products flow into the make process of the forward supply chain. They can flow into the procurement storage or the interim storage depending on whether they are used in the preliminary or the end production stage. Or they do flow into the preliminary or the end production stage directly, if such a system is implemented.

Beside the flows described so far, it is also possible, that material is flowing from the forward to the reverse supply chain. It could be an option that defect parts from preliminary or end production stage flow to the collection process, to be reconditioned in the reverse supply chain. It is also possible, that materials needed in the reverse supply chain for reconditioning products are provided by the source process of the forward supply chain.

Figure 4: Material Flows between the Reverse and the Forward Supply Chain



This figure shows the flows of material between the reverse and the forward supply chain.

As mentioned in the literature review, the Hanoverian Supply Chain Model contains a system of logistic actuating variables, control variables and objectives for all core processes of a company's forward supply chain (Schmidt and Schäfers, 2017). To complete the picture, in the following section important objectives of the core processes of the reverse supply chain will be presented. Figure 5 shows the objectives of the forward supply chain and the objectives of the reverse supply chain. From the logistic point of view, the same objectives are relevant for similar core processes in the forward and the reverse supply chain. But there are new objectives concerning the material flow in and out of the reverse supply chain. In the core process collection there are two new objectives. The *collection capability* depicts the ability to gather products from the customer at the point of time the customer wishes. The definition is based on the definition of the objective delivery capability of the core process dispatch in the forward supply chain. This objective underlines that in contrast to the forward supply chain, the starting point of the reverse supply chain is the customer and not a supplier. The second new objective is the *backflow rate*. This figure reflects the proportion of sold products, which come back from the customer to the producing company. In the core process selection there is only one new objective. The *selection distribution* shows the share of each reprocessing procedure chosen for the incoming material. The core process interim storage does not have a new objective. In contrast, there are two new objectives in the core process product recovery. The *added value* indicates the deepness of product recovery compared to the value creation in the forward supply chain. The *new part rate* shows how many parts cannot be provided by the internal recovery processes. In the core process return there is one new objective. The *return distribution* reveals the shares of the destinations of material flow out of the reverse supply chain (return to market, return to make, return to source, disposal).

Figure 5: (Logistic) Objectives of the Forward and the Reverse Supply Chain

	Forward Supply Chain >>>>>				
Core Process	Procurement	Preliminary Production Stage	Interim Storage	End Production Stage	Dispatch
Logistic Objectives	• Due Date Compliance • Service Level • Stores	• Schedule Reliablity • Throughput Time • Utilization • Work-In-Process	• Due Date Compliance • Service Level • Stores	• Schedule Reliablity • Throughput Time • Utilization • Work-In-Process	• Delivery Capability • Due Date Compliance • Delivery Time • Service Level • Stores

	<<<<< Reverse Supply Chain				
Core Process	Return	Product Recovery	Interim Storage	Selection	Collection
New Objectives focussing material flow in RSC	• **Return distribution**	• **Added value** • **New part rate**		• **Selection distribution**	• **Collection capability** • **Backflow rate**
Logistic Objectives	• Delivery Capability • Due Date Compliance • Delivery Time • Service Level • Stores	• Schedule Reliablity • Throughput Time • Utilization • Work-In-Process	• Due Date Compliance • Service Level • Stores	• Schedule Reliablity • Throughput Time • Utilization • Work-In-Process	• Due Date Compliance • Service Level • Stores

This figure shows the (logistic) objectives of the forward and the reverse supply chain.

Setting up a reverse supply chain does also generate consequences for planning, controlling and monitoring the activities in production and the whole supply chain. Nearly all tasks of PPC are affected, because it is necessary, to plan, control and monitor both supply chains. On the one hand the production of products and on the other hand the reprocessing of used products need to be considered simultaneously. It is necessary to harmonize both activities. As stated before, the more the forward and the reverse supply chain use the same facilities, the more the complexity rises. More processes and more parts in a different status have to be operated. To sum up, in most cases more effort will be necessary to fulfill the PPC activities when there is an additional reverse supply chain. On the contrary the use of the same facilities can be a big potential. Companies can use the workload resulting from the reverse supply chain to fully load their capacities. If the boundary conditions allow, the workload from the reverse supply chain could be released into production very flexible to balance fluctuations. Another big advantage is that producing companies gain more independency from suppliers, because they return products and materials for production. The roles of supplier, producing company and customer do change because of the circular material flow.

CONCLUDING COMMENTS

This paper presents research to picture the concept of circular material flow caused by product return and to show the consequences for SCM and PPC. To reach this goal, a reverse supply chain was added to the Hanoverian Supply Chain Model. First of all, the flows of material in the reverse supply chain were defined abstractly: return to market, return to make, return to source and disposal. Second, the reverse supply chain was divided into five core processes: collection, selection, interim storage, product recovery and return. The connections between the core processes of the forward and the reverse supply chain were shown.

Subsequent, systems of KPIs were defined for the core processes of the reverse supply chain. A KPI quantifying the different possible flows of material in the reverse supply chain seems to be very important. In the last step, the consequences of the integration of a reverse supply chain on planning, controlling and monitoring production was discussed. Potentials were identified, but also an increase in complexity.

REFERENCES

Agrawal, S. and Singh, R. K. and Murtaza, Q. (2015), A literature review and perspectives in reverse logistics. *Resources, conservation and recycling*, 97, 76–92.

Fleischmann, M. and Bloemhof-Ruwaard, J. M. and Dekker, R. and Laan, E. d. and Nunen, J. and Wassenhove, L. (1997), Quantitative models for reverse logistics: A review. *European journal of operational research,* 103 (1), 1–17.

Heinemeyer, W. (1974), Die Analyse der Fertigungsdurchlaufzeit im Industriebetrieb. Offsetdruck Böttger, Hannover.

Lödding, H. (2013), Handbook of Manufacturing Control - Fundamentals, Description, Configuration. Springer, Heidelberg.

Münzberg, B. (2013), Multikriterielle Losgrößenbildung. TEWISS – Technik und Wissen GmbH, Garbsen.

Novoszel, T. (2012), Gestaltung einer integrativen Reverse Supply Chain. Apprimus-Verlag, Aachen.

Nyhuis, P. (2006), Logistic Production Operating Curves - Basic Model of the Theory of Logistic Operating Curves. *CIRP Annals - Manufacturing Technology*, 55 (1), 441–444.

Nyhuis, P. (2007), Practical Applications of Logistic Operating Curves. *CIRP Annals - Manufacturing Technology*, 56 (1), 483–486.

Nyhuis, P. and Wiendahl, H.-P. (2009), Fundamentals of Production Logistics – Theory, Tools and Applications. Springer, Berlin, Heidelberg.

Nyhuis, P. and Mayer, J. and Kuprat, T. (2014), Die Bedeutung von Industrie 4.0 als Enabler für logistische Modelle. *Industrie*, 4, 79-100.

Orlicky, J. (1975), Material Requirements Planning - The New Way of Life in Production and Inventory Management. McGraw-Hill, New York.

Pittman, P. H. and Atwater, J. B. (2016), APICS Dictionary. 15th edition. APICS, Chicago.

Prahinski, C. and Kocabasoglu, C. (2006), Empirical research opportunities in reverse supply chains. *Omega: The international journal of management science*, 34 (6), 519–532.

Rogers, D. S. and Tibben-Lembke, R. S. (1999), Going backwards - Reverse logistics trends and practices. Reverse Logistics Executive Council, Reno.

Schäfers, P. and Schmidt, M. (2016), Development of an Integrative Logistics Model for Linking Planning and Control Tasks with Logistical Variables along the Company's Internal Supply Chain. *Global Business & Economics Anthology*, 1, 128-136.

Schmidt, M. and Münzberg, B. and Nyhuis, P. (2015), Determing lot sizes in production areas – exact calculation versus research based estimation. *Procedia CIRP*, 28, 143-148.

Schmidt, M. and Schäfers, P. (2017), The Hanoverian Supply Chain Model - Modelling the Impact of Production Planning and Control on a Supply Chain's Logistic Objectives, *Production Engineering*, submitted.

Schuh, G. (2006), Produktionsplanung und –steuerung – Grundlagen, Gestaltung und Konzepte. 3rd edition. Springer, Heidelberg.

Stachowiak, H. (1973), Allgemeine Modelltheorie. Springer, Wien.

Supply Chain Council (2010), Supply Chain Operations Reference Model. Rev. 10.0. Supply Chain Council Inc., Cypress.

Thierry, M. and Salomon, M. and van Nunen, J. and van Wassenhove, L. (1995), Strategic Issues in Product Recovery Management. *California management review*, 37 (2), 114-135.

Werner, H. (2013), Supply Chain Management - Grundlagen, Strategien, Instrumente und Controlling. 5th edition. Springer, Wiesbaden.

Wiendahl, H.-P. (2014), Betriebsorganisation für Ingenieure. 8th edition. Hanser, München.

Wight, O. (1984), Manufacturing Resource Planning - MRP II - Unlocking America's Productivity Potential. Rev. Edition. Wight, Essex Junction.

ACKNOWLEDGMENTS

The authors would like to thank the German Research Council (DFG) for financially supporting the research project “Integrative Logistics Model for Linking Planning and Control Tasks with Logistical Target and Control Variables of the Company's Internal Supply Chain” (SCHM-2624/4-1).

BIOGRAPHY

Dipl.-Ing. Philipp Schäfers, MBA, born 1987, studied mechanical engineering with a focus on production engineering at Karlsruhe Institute of Technology. Subsequent, he completed the MBA program at Collège des Ingénieurs. Since 2014 he works as research associate at the Institute of Production Systems and Logistics of Leibniz Universität Hannover.

Institute of Production Systems and Logistics, An der Universität 2, 30823 Garbsen, Germany.
Phone: +49-511-76281189.

André Walther works as a student assistant at the Institute of Production Systems and Logistics of Leibniz Universität Hannover.

DEVELOPMENT OF A LOGISTIC MODEL FOR THE QUANTITATIVE DESCRIPTION OF CAUSE-EFFECT RELATIONSHIPS FOR DIFFERENT ORGANIZATIONAL FORMS OF ASSEMBLY

Carolin Felix, Leibniz Universität Hannover

ABSTRACT

Industrial companies have to face a strongly increasing competitive pressure. A key factor in order to keep up with competitors is the logistic performance and, in particular, the schedule reliability. However, many companies have problems to meet their own requirements. The impact of a logistical measure is difficult to estimate because of the complex cause-effect relationships within supply chains. The need for appropriate tools to assess the impact of a measure on the logistic performance is given. Only then suitable measures can be selected properly. The description of complex cause-effect relationships by means of so-called logistic models provides transparent and user-friendly support for designing and controlling a company's logistical processes. Assembly, in particular, is of central importance for the logistic performance of the company's internal supply chain as a converging point for upstream processes. The logistic performance of the assembly is decisively influenced by the supply processes. As a process with high manufacturing costs, assembly also contributes significantly to the profitability of the company. The presented paper describes a research project for the quantitative calculation of logistic cause-effect relationships within assembly depending on the respective organizational form. Various logistic variables are taken into account as input variables, such as the form of the assembly organization, the number of components per assembly order, or the lateness distribution of the supply processes. By using the logistic model to be developed, for example, the impact of a more punctual supply of components can be assessed quantitatively. Effects on the assembly process can be calculated with regard to logistical influencing factors such as the work in process (WIP) or the schedule reliability.

JEL: D 200, L 230, M 110

KEYWORDS: Logistic Controlling, Assembly, Modelling

INTRODUCTION

„Assembly is more than putting parts together. Assembly is the capstone process in manufacturing. It brings together all the upstream processes of design, engineering, manufacturing, and logistics to create an object that performs a function" (Whitney, 2004, p. 1). With this statement, WHITNEY's underlines the central role of the assembly process in a company's internal supply chain. Assembly combines all upstream processes when it comes to manufacturing a product. Hence, supply reliability and design of logistic performance within internal supply chains. The fundamental purpose of an assembly is to make products of high complexity that comprise various individual parts and components. They are often manufactured at different locations and at different times, so that the assembly process often consists of multiple consecutive assembly stages (Schiffer and Tempelhof, 1981). Consequently, the complexity of the assembling object as well as the assembly processes continuously increases from pre-assembly to final assembly (Petersen, 2005, and Butala et al., 2002). Every error in construction, procurement, or production and process delays do have an impact on the logistic performance and process reliability of the assembly (Schmidt, 2011, and Beck, 2013). Hence, assembly as the final link in the value chain proves to be a "pool" where organizational, deadline-related and qualitative errors in the previous production stages add up. In the manufacturing

industry, assembly makes up to 75 % of the total production time and is responsible for up to 80 % of a company's production costs (Reinhart and Schneider, 1996, and Lotter and Wiendahl, 2012). In conclusion, every process interruption within the assembly has a direct effect on the profitability of companies and thus must be the focus of a continuous improvement of the logistic performance (Nof et al., 1997).

Companies accommodate the increasing wishes for customization by further differentiating their product portfolios. Hence, they have to deal with the growing complexity within the assembly processes. Due to expanding product portfolios, companies attempt to reduce the number of variants in the production process by applying a postponement strategy or a modular strategy. By creating product variants as late as possible, these strategies aim at keeping the complexity within the production processes at an acceptable level while at the same time ensuring a great product variety for the customers (Lindemann et al., 2006).
Notwithstanding the complexity reduction strategies, assembly areas are still focal research subjects that receive a lot of attention since the organizational form of the assembly does have significant effects on the company's logistic performance and profitability (Spath and Gerlach, 2009). Over the past decade, numerous approaches have been developed that allow to select adequate logistical measures to improve both, the logistic performance (e.g. throughput times) and the logistics costs (e.g. unit costs) of the assembly process (März and Langsdorff, 2001, Lotter and Wiendahl, 2012, and Lindemann et al., 2006).

LITERATURE REVIEW

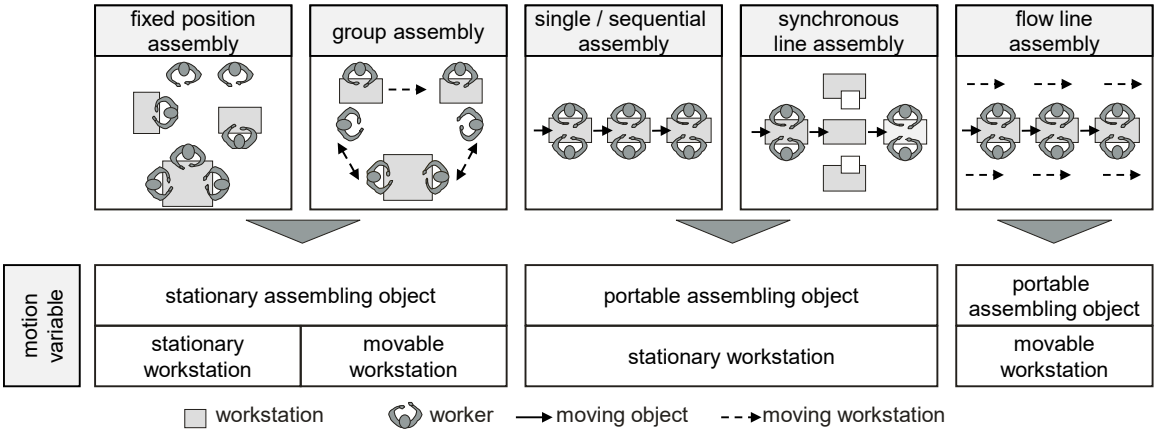
Organizational forms of assembly

The structuring of assembly systems based on different organizational forms has been a scientific research field since the 1980s. These organizational forms can be characterized based on different characteristics, such as the number of assembly stations or the flow of materials. The systemization according to EVERSHEIM ET AL. (1981) is considered as basic definition. In this systemization, EVERSHEIM distinguishes between five organizational forms based on the interaction of assembling objects, workplaces and workers. In both, science and operational applications, this structure is still commonly used. Other methods or further developments can for instance be found in SPUR AND HELWIG (1986) or PETERSEN (2005). In case of stationary assembling objects, one distinguishes principally between the organizational forms of fixed position assembly and group assembly. Single piece flow is characteristic for the fixed position assembly. The workstations are stationary, i.e. certain workers are assigned to each workstation. In the case of group assembly, the workstation is movable and the worker can change the workstation. Group assembly can be further divided into a-periodic and periodic movement processes as well as directional and non-directional movement. If the principles of the movement indices are reversed, the result is the organization form of flow assembly. It is characterized by portable assembling objects and stationary workstations. EVERSHEIM ET AL. (1981) distinguish between sequential assembly and synchronous line assembly. Both forms have a directional movement. What distinguishes them is the sequence of the movement, which is a-periodic in the case of sequential assembly. Hence, a mandatory cycle time for the movement does not apply. Considering the degree of automation the organizational forms of sequential assembly and synchronous line assembly have the highest percentage of automated work processes (Walker and Sheth, 2006, and Wiendahl et al., 2004).

Spur and Helwig (1986) divide the organizational forms of assembly based on the movement of the assembling object and also make a distinction between assembling objects bound by space or time. However, the sole focal point of the method is on the assembling object. Other factors, such as the workers or the operating supplies and their motion variables are not taken into account. Petersen (2005) developed an approach to analyze and systemize organizational forms of assembly. Petersen distinguishes between spatial, time-based, technical, and human resource aspects. Another aspect is the kinematic behavior of operating resources, workers, and assembling object within the assembly process. Depending on the aforementioned, a total of ten classic organizational forms of assembly have been identified. Hence,

Petersen provides a universally usable and complete definition of the constituting organization principles. All configurations of assembly stations can be performed based on these elementary forms or a combination of these organizational forms.

Figure 1: Organizational Forms of Assembly Acc. To EVERSHEIM ET AL. (1981)



This figure shows the different organizational forms of assembly based on the motion variable. Five different forms of organization are identified by the motion of the assembling object and the workstation/worker.

The organizational form limits the material flow within an assembly area. Principally, the material flow in a production can be described on the basis of four different types of vergence. The converging/synthetic vergence type is used to describe the inbound and outbound material flow for an assembly. This type describes the situation of n parts being integrated into one product. These converging or synthetic material flows are typical for assembly processes (Dyckhoff and Spengler, 2005). From a logistical point of view, it is the major difference between production and assembly processes because the required material for an assembly order has to be provided from numerous supply processes. Due to the material flow's n:1-relationship, assembly orders cannot be started until all resources and components (assembly sets) required for the assembly order are available at the material buffer. Related literature also refers to the supply process as completion process. In this context, the converging point refers to a converting material flow within the supply chain structure (Kettner, 1976, and Nickel, 2008).

Within a company's internal supply chain, different upstream processes can deliver the components for assembling to the material buffer. If the supply orders for an assembly order are delayed, it will eventually have a negative impact on the schedule reliability of the downstream process or the customer (Nyhuis et al. 2008). At the same time, lateness of the supply order leads to an increased inventory of incomplete assembly orders (hereinafter referred to as blocked work in process), which translates into higher capital commitments costs and handling costs as well as an increased need of storage space in the assembly area. The early provision of components, just like their late arrival, also leads to these consequences. Consequently, supply orders have to be logistically synchronized and the deadlines of the supply processes have to be consistently met (Fastabend, 1997).

Approaches to the Logistical Design of Assembly Areas

Several methods for the evaluation of logistical measures in assembly areas have been developed over the past three decades. STOLZ (1988) provides an approach for the analysis of material supply processes that focuses on making complex material flows and the supply quality of assembly components more transparent. After a qualitative analysis of the weaknesses of the material supply process and the derivation of a catalog of standards to be met, the STOLZ approach makes it possible to depict the fields of potential

for the design of the assembly processes and the optimization of the operational procedures in a transparent manner. The approach is entirely based on a qualitatively evaluation and the cause-effect relationship of logistical measures aiming at the improvement of the supply processes cannot be calculated. EVERSHEIM (1992) developed a method for trouble management within assembly organizations. After recording the interruptions and identifying the cause, the objective of this approach is the derivation of suitable measures aiming at the prevention of interruptions. The depicted method is based on a qualitative approach only. It is also impossible to quantify the impact of a measure on the logical performance of the assembly process.

In practical applications, assembly priority graphs have proven to be effective when it comes to the description and derivation of measures (Spur and Helwig, 1986). Assembly priority graphs depict the logical assembly sequence. The assembly priority graph is based on critical path analysis (DIN 69900). Besides the logical inter-relationships of the components, critical path analysis integrates the process times and buffer times of the individual components. The critical path defines the deadline-related critical process. A transparent depiction of critical processes within complex assembly structures can be compiled using this approach. However, quantitative analysis of lateness in the supply process and the derivation of measures are not possible. The deadline plan is an established alternative method to the assembly priority graph. The deadline plan is based on the Gantt diagram (Gantt, 1919). The Gantt diagram is a simple and easy-to-navigate form of sequence planning based on a bar diagram. The customer order throughput diagram is an altered version of the deadline plan, in which the individual work steps and their content are depicted in a weighted manner (Penz, 1994). It is possible to transfer a product structure into a Gantt diagram based on these two approaches. Both structural and time-based interdependencies of orders are depicted. It is possible to identify critical processes by the critical path. However, an analytical evaluation of the impact of low schedule reliability of a supply process cannot be performed using this method (Schmidt, 2011).

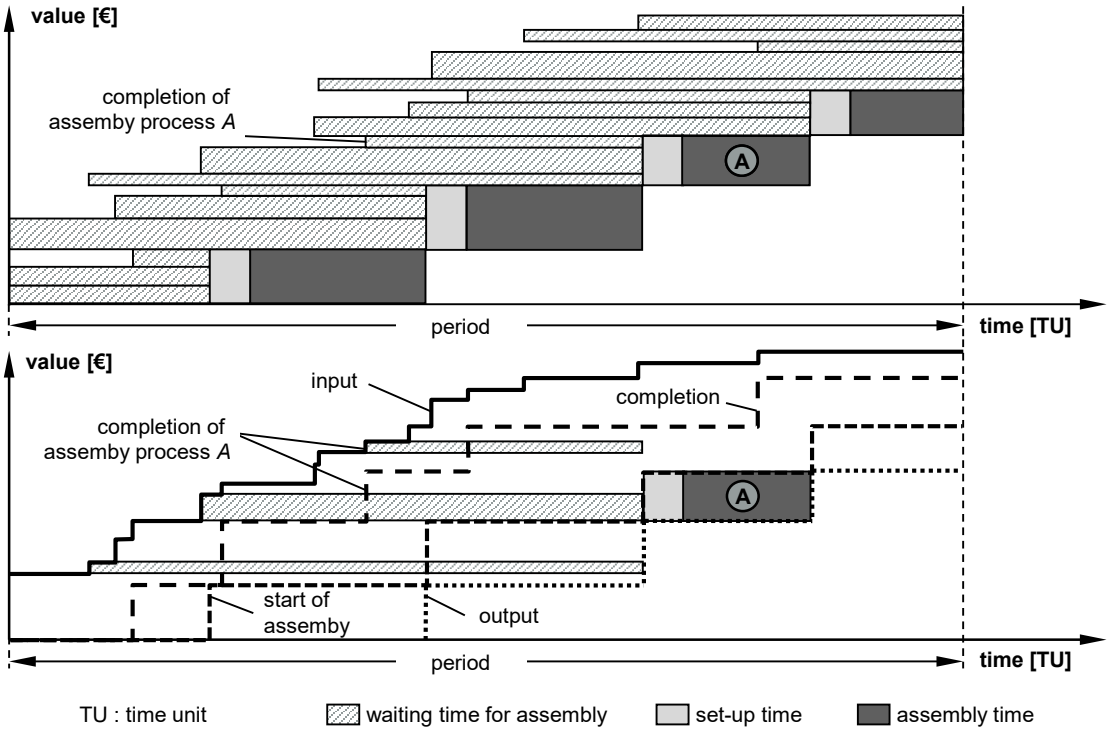
Own Preliminary Works of Modelling of Logistic Processes in Assembly Area

The Institute of Production Systems and Logistics (IFA) focuses on the design, planning and control of production processes. Logistic models that describe and evaluate logistical cause-effect relationships along company's internal supply chains are of particular importance. Logistic models contribute to a comprehensive understanding of the system. The transparent depiction of cause-effect relationships helps users perform quick assessments of the potential of measures on the logistic performance and logistics costs (Nyhuis, 2008). In particular the Assembly Throughput Diagram according to SCHMIDT (2011) and the Supply Diagram according to BECK (2013) for single workstations enable to quantitatively evaluate the effects of logistical measures. From a logistical point of view, the assembly process is a special form of manufacturing. It is a workstation that receives components from the upstream supply processes. The assembly process cannot begin until all components for an assembly order are available in the form of completed assembly sets. Hence, lateness in the supply processes has a direct impact on the assembly scheduling situation. KETTNER (1976) developed a first Supply Diagram for the logistical controlling of converging material flows for a single-stage assembly.

The derived completion curves (input of all components and completion of assembly orders) depict the availability of assembly order components standardized to the requirement date. For the first time key logistic objectives (e.g. percentage of incomplete assembly orders, lateness of assembly orders) at the converging point could be determined by both curves. NYHUIS ET. AL (2006) extended the Supply Diagram to describe the completion of any number of assembly orders. Consequences of the lateness of the supply processes could be visualized in more detail. NICKEL (2008) further developed the modelling by an approximation to describe the accumulated start curve and completion curve for all assembly orders in cases the deliveries to the assembly were made from production. Despite the empirical determination of the curves, for the first time, the model allowed to obtain model-based descriptions of the effects of measures aiming at the improvement of the supply quality on the blocked WIP in the material buffer or the input

lateness at the assembly process (Nyhuis et al., 2008). The Assembly Throughput Diagram developed by SCHMIDT (2011) is an improved model of the assembly process, which, unlike previous approaches, depicts the total number of completed and not completed assembly components. Besides the commonly used input and output events, it depicts the accumulated completion and assembly start times and takes a weighting benchmark into account (e.g. value in monetary units; Figure 2). However, the Assembly Throughput Diagram does not show the effects the late supply of individual components has on the inventory and the resulting schedule reliability of the material buffer.

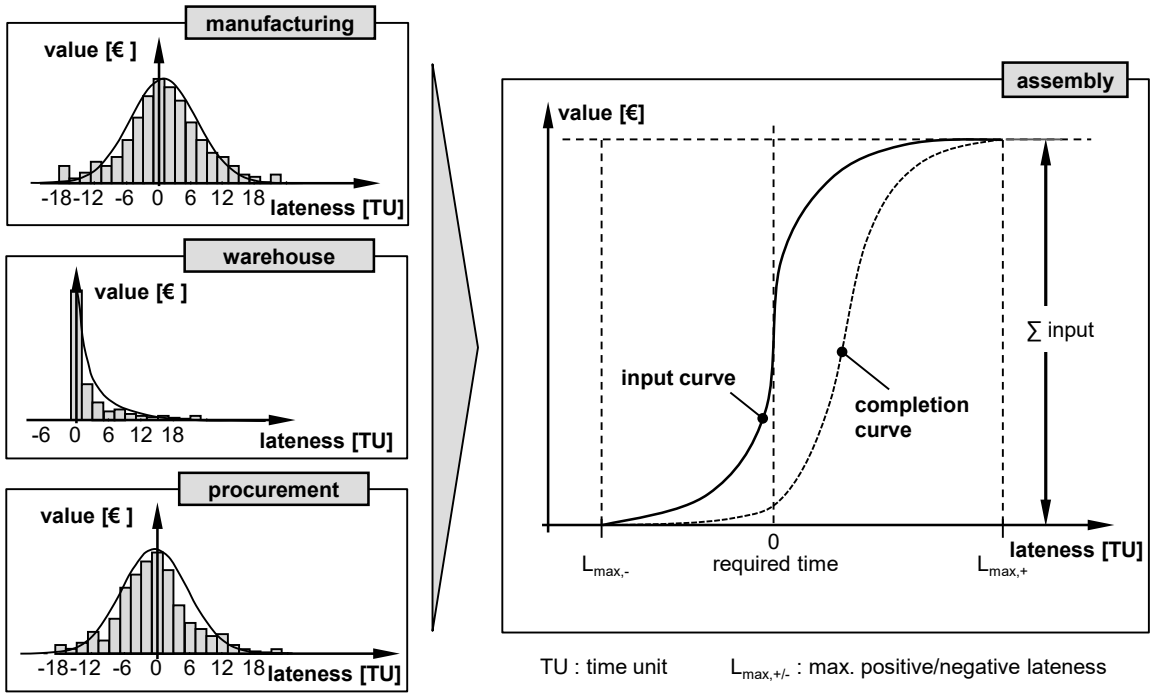
Figure 2: Assembly Throughput Diagram with Assembly Throughput Elements Acc. to SCHMIDT (2011)



This figure shows the Assembly Throughput Diagram with four Assembly Throughput Elements. The Assembly Throughput Diagram depicts several assembly processes on an assembly system. The assembly process can be described by logistic performance indicators such as the input curve or the completion curve.

Subsequently, BECK (2013) deductively developed an impact model of the Supply Diagram, which makes it possible to quantitatively describe the input curve and completion curve for a single assembly. The input curve is derived from the ascending order of the supply orders taking into account their input lateness distribution. The completion curve describes the lateness of the last component of the respective supply order. It is sorted in ascending order and assessed cumulatively. The model helps to analytically describe the impact of lateness of upstream supply processes on the blocked work in process (WIP) in the material buffer as well as the output lateness distribution based on just a few influencing variables. In the practical application of the model, it is now possible analyze the logistic performance of the supply processes and the provisioning processes for single-stage assembly. Appropriate measures for improving the overall logistic performance can be assessed analytically (Nyhuis et al., 2013).

Figure 3: Supply Diagram ACC. to BECK (2013)



This figure shows the Supply Diagram. The logistic model describes the timeliness and the simultaneousness of converging material flows. The schedule reliability of the supply processes is taking into account to calculate the logistic performance of the converging point.

RESEARCH NEEDS

Based on the preliminary work for the quantitative description of logistical cause-effect relationships for a single-stage assembly, the research project aims at the development of a logistic model for the quantitative description of logistic objectives for different organizational forms of assembly. Previous developments concerning single workstation only do provide a very useful basis for the modelling. The newly developed impact model will assist users to derive suitable logistical measures to improve the logistic performance for different organizational forms of assembly. There is no logistic model that allows for a model-based calculation of logistic objectives for different organizational forms of assembly, yet. The existing model has been developed for a single assembly process at a defined converging point for any number of supply processes. However, practical applications comprise a vast number of different organizational forms of multi-stage assembly processes. The Supply Diagram according to BECK (2013) only covers parts of the practice-relevant assembly. Multi-stage assembly processes do comprise consecutive assembly work which is built at several successive workstations and material buffers (Dangelmaier, 2009). It is not possible to provide an analytical description of multi-stage assemblies with a large number of material buffers or converging points using the models that currently exist.

As a matter of principle, the existing models presume that the assembling objects are mobile while the workstations are stationary. However, the previous work in this research field provides the applicant with a profound knowledge to arrive at a consistently model-based description and evaluation of the effects of improved supply quality on logistic objectives for different organizational forms of assembly (e.g. fixed position assembly or sequential assembly). Over the last three decades, the Supply Diagram used to describe converging material flows has been continually further developed, so that the applicant has a well-founded expertise on the cause-effect relationships of the assembly process. This knowledge also helps in the development of new logistic models for the model-based description of multi-stage assembly processes. Right now, related literature does not contain any approaches that permit the model-based description of

multi-stage assembly processes, thus providing an option for the quantitative calculation of the potential of logistical measures. The existing approaches do provide a profound knowledge and thus foster the understanding of assembly processes (Lotter and Wiendahl, 2012, Reinhart, 2009, and Petersen, 2005). There are also approaches to qualitatively and systematically describe logistical measures within assembly processes (Reinhart, 1998). However, the need to conduct research to develop an empirically tested cohere modelling approach for the quantitative description of multi-stage assembly processes still has not been met. The model to be developed will have to analytically describe the impact of central influential factors on the completion and the output lateness distribution of multi-stage assembly processes and will have to allow for a simple analytical description of the logistical key figures of an assembly area. Moreover, the model has to be generally valid so that it can be transferred to a wide range of industries. The model must ensure an easy applicability to warrant a high acceptance of the results in everyday applications. This applies to both, the data required for the model and the model complexity.

METHODOLOGY

The research project aims at the development of an impact model which enables the analytical description of multi-stage assembly processes. The newly developed impact model makes is possible to quantify the impact of a low supply quality of upstream processes on the timely provision of components of multi-stage assembly processes. Furthermore, it is possible to derive measures for a simultaneous delivery (synchronicity of the supply orders for an assembly order) as well as the timely delivery (provision of the supply orders at the requirement date) of the components for the assembly process. The impact model to be developed is thus suitable for a comprehensive logistics control of different forms of assembly (e.g. fixed position assembly, synchronous line assembly, or flow line assembly), so that the analytical description of the logistic objects (blocked WIP and schedule reliability) of the respective process as well as their influencing by means of measures for the process design is possible. Figure 4 shows the procedure within the research project. The following questions are to be answered:

To what extent are different organizational forms of assembly differing with respect to logistic-relevant criteria? What organizational forms of assembly are to be derived?

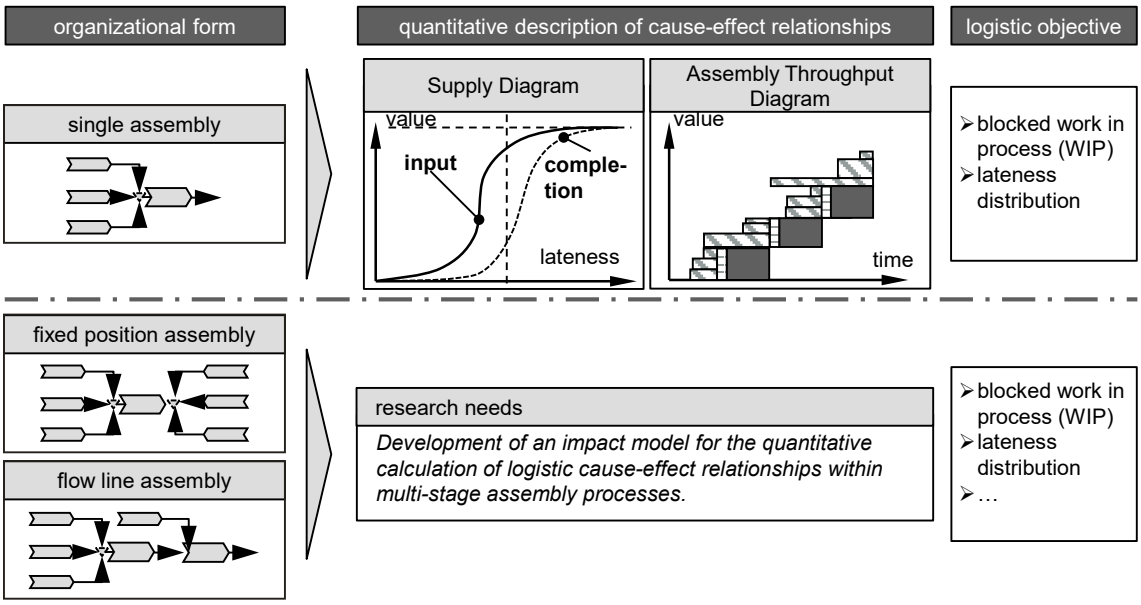
What model requirements do the identified organizational forms of assembly have? Do existing model approaches form a valid basis for the analytical description of multi-stage assembly processes?

What is the deductive approach of modelling different organizational forms of assembly taking into account ideal process conditions (excluding real influences)?

To what extend does the developed deductive approach of modelling have to be adapted for the real process by means of an empirical approximation function?

The research project includes the validation of the developed model based on simulation and production data and the continuous documentation of the project results.

Figure 4: Research Needs of the Planned Research Project



This figure shows the research need of the research project for the quantitative calculation of logistic cause-effect relationships within assembly depending on the respective organizational form. Various logistic variables are taken into account as input variables. By using the logistic model to be developed, for example, the impact of a more punctual provision of components can be assessed quantitatively.

CONCLUSION

Using existing modelling approaches, it is already possible to quantitatively evaluate the impact of logistical measure on the achievement of a single-stage assembly process. The development of an impact model for the analytical description of complex assembly processes is a significant extension for comprehensive logistic controlling of assembly areas. With the completed development of the impact model for the calculation of logistic objectives along multi-stage converging points, another important step is made for the continuous model-based description of company's internal supply chains. Companies often face difficulties in meeting their end-of-supply schedule reliability. Reasons include the three following issues: First, the assembly suffers as a process at the end of the company's internal supply chain, in particular under a poor logistics performance of the supply processes. Up to now it has not been possible to systematically analyze all the factors influencing a poor supply situation of multi-stage assembly system with a logistic model and to ensure the attainment of logistic objectives by means of an improved supply situation. Secondly, many companies have problems with the implementation of measure to improve the scheduling situation within their assembly areas. At the moment, the effect of measure on the supply situation in multi-stage assemblies can only be determined with complex simulations. The lack of knowledge about the impact of a measure leads to a high decision-making uncertainty. A logistic model for the analytical description of the cause-effect relationships within assembly processes enables companies to build up a profound understanding of the process and to achieve a valid basis for decision-making. Thirdly, the lack of knowledge about logistical cause-effect relationships is a common cause of a poor attainment of logistic objectives. The specification of cause-effect relationships by a logistic model provides a didactically useful tool to train employees with regard to these interrelationships and, in addition, to promote independent problem solving competence.

REFERENCES

DIN 69900 (1987) "Netzplantechnik - Teil 1".

Beck, S. (2013) „Modellgestütztes Logistikcontrolling konvergierender Materialflüsse," Univ., Diss.-Hannover. Garbsen: PZH-Verlag (Berichte aus dem IFA, 2013,3).

Butala, P., J. Kleine, S. Wingen and H. Gergs (2002) "Assessment of assembly processes in European industry," Proceedings of The 35th CIRP-International Seminar on Manufacturing Systems, Soul, South Korea.

Dangelmaier, W. (2009) „Theorie der Produktionsplanung und -steuerung. Im Sommer keine Kirschpralinen?" Dordrecht, New York: Springer (VDI-Buch).

Dyckhoff, H. and T. Spengler (2005) „Produktionswirtschaft. Eine Einführung für Wirtschaftsingenieure : mit 10 Tabellen," Berlin, Heidelberg: Springer-Verlag.

Eversheim, W. (Ed.) (1992) „Störungsmanagement in der Montage. Erfolgreiche Einzel- und Kleinserienproduktion," Düsseldorf: VDI-Verlag.

Eversheim, W., K.-W. Witte and K.-H. Peffekoven (1981) „Montage richtig planen. Methoden und Hilfsmittel zur rationellen Gestaltung der Montage in Unternehmen mit Einzel- und Serienfertigung," Düsseldorf: VDI-Verlag (Fortschrittberichte der VDI-Zeitschriften Reihe 2, 45).

Fastabend, H. (1997) „Kennliniengestützte Synchronisation von Fertigungs- und Montageprozessenx" Als Ms. gedr. Düsseldorf: VDI-Verlag (Fortschritt-Berichte VDI Reihe 2, Fertigungstechnik, 452).

Gantt, H. (1919) "Organizing for Work," New York: Harcourt, Brace and Howe.

Kettner, H. (Ed.) (1976) „Neue Wege der Bestandsanalyse im Fertigungsbereich. Methodik, prakt.

Beispiele, EDV-Programmsystem," Unter Mitarbeit von Wolfgang Bechte. Hannover, Berlin: Inst. für Fabrikanlagen, IFA, d. Techn. Univ. Hannover; Dt. Ges. für Betriebswirtschaft [Vertrieb] (Fachbericht des Arbeitsausschusses Fertigungswirtschaft, AFW, DGfB).

Lindemann, U., R. Reichwald and M. Zäh (2006) „Individualisierte Produkte -- Komplexität beherrschen in Entwicklung und Produktion," Berlin, Heidelberg: Springer-Verlag Berlin Heidelberg (VDI-Buch).

Lotter, B. and H.-P. Wiendahl (Ed.) (2012) „Montage in der industriellen Produktion. Ein Handbuch für die Praxis," 2. Aufl. Berlin, Heidelberg: Springer (VDI-Buch).

März, L. and P. Langsdorff (2001) „Flexibilität und Marktorientierung in der Montage," In: Westkämper, E., H.-J. Bullinger, P. Horváth and E. Zahn (Ed.) „Montageplanung - effizient und marktgerecht," Berlin, Heidelberg: Springer, p. 3–10.

Nickel, R. (2008) „Logistische Modelle für die Montage," Univ., Diss. - Bremen. Garbsen: PZH-Verlag (Berichte aus dem IFA, 2008,2).

Nof, S.Y., W.E. Wilhelm and H.-J. Warnecke (1997) "Industrial assembly," 1. ed. London: Chapman & Hall.

Nyhuis, P. (Ed.) (2008) „Beiträge zu einer Theorie der Logistik," Berlin Heidelberg: Springer-Verlag.

Nyhuis, P., S. Beck and M. Schmidt (2013) "Model-based logistic controlling of converging material flows," In: CIRP Annals - Manufacturing Technology 62 (1), p. 431–434.

Nyhuis, P., R. Nickel and T. Busse (2006) „Logistisches Controlling der Materialverfügbarkeit mit Bereitstellungsdiagrammen," In: Zeitschrift für wirtschaftlichen Fabrikbetrieb: ZWF (05), p. 265–268.

Nyhuis, P., M. Schmidt, M. and F.S. Wriggers (2008) "Reduction of capital tie up for assembly processes," In: CIRP Annals - Manufacturing Technology 57 (1), p. 481–484.

Penz, T. (1994) „Wechselwirkungen technischer und logistischer Produktionsprozesse und ihre Auswirkungen auf das Qualitätsmanagement," Düsseldorf VDI-Verlag (Fortschritt-Berichte VDI / 20, 232).

Petersen, T. (2005) „Organisationsformen der Montage. Theoretische Grundlagen, Organisationsprinzipien und Gestaltungsansatz," Univ., Diss., Rostock. Aachen: Shaker (Schriftenreihe des Institutes für Produktionswirtschaft der Univ. Rostock).

Reinhart, Gunther (1998) „Montage-Management. Lösungen zum Montieren am Standort Deutschland," München: TCW (TCW-Report, 6).

Reinhart, Gunther (Ed.) (2009) „Auftragsprozesse in der kundenintegrierten Montage," Stuttgart: Fraunhofer-IRB-Verl.

Reinhart, G. and B. Schneider (1996) „Montage," In: Kern, W. (Ed.) „Handwörterbuch der Produktionswirtschaft," 2nd ed., Stuttgart: Schäffer-Poeschel (Enzyklopädie der Betriebswirtschaftslehre, Vol. 7), p. 1236–1247.

Schiffer, F. and K.H. Tempelhof (1981) „Fertigungsprozessgestaltung im Maschinen- und Gerätebau," Berlin: Verlag Technik.

Schmidt, M. (2011) „Modellierung logistischer Prozesse der Montage," Univ., Diss.-Hannover. Garbsen: PZH-Verlag (Berichte aus dem IFA, 2011, 3).

Spath, D. and S. Gerlach (2009) „Kundenindividuelle Auftragsinformationen in der Montage," In: wt Werkstattstechnik online 99 (4), p. 226–231.

Spur, G. and H.-J. Helwig (1986) „Montieren – Einführung in die Montagetechnik," In: Spur, G., Stöferle, T. (Hg.): Handbuch der Fertigungstechnik - Band 5, Fügen, Handhaben und Montieren. München: Carl Hanser, p. 591–606.

Stolz, N.W. (1988) „Materialbereitstellung in der Montage. Ein Beitrag zum Aufbau einer anforderungsgerechten Materialbewirtschaftung der Montage in Unternehmen mit Einzel- und Kleinserienproduktion," Techn. Hochsch., Diss., Aachen.

Walker, J. M. and V. Sheth (2006) "Assembly Automation," In Crowson, R. (Ed.): The Handbook of Manufacturing Engineering: Assembly Processes – Finishing, Packaging and Automation, 2. edition, Taylor Francis, New York, p. 31-72.

Whitney, D.E. (2004) "Mechanical assemblies. Their design, manufacture, and role in product development," New York: Oxford University Press (Oxford series on advanced manufacturing).

Wiendahl, H.-P., D. Gerst and L. Keunecke (2004) „Variantenbeherrschung in der Montage. Konzept und Praxis der flexiblen Produktionsendstufe," Berlin, Heidelberg: Springer (VDI-Buch).

ACKNOWLEDGMENTS

This paper presents the research project entitled "Development of a Model for the quantitative Description of logistical Cause-Effect Relationships for different Organizational Forms of Assembly". This project is currently being conducted at the Institute of Production Systems and Logistics, Leibniz University Hannover. The project is funded by the German Research Foundation (DFG).

BIOGRAPHY

Carolin Felix, M.Sc. was born in 1988 and studied mechanical engineering with a specialization in control engineering at the University of Stuttgart. Since 2014, she has been working as a research assistant in the field of production management at the Institute of Production Systems and Logistics (IFA), Leibniz Universität Hannover.

ARE COLLEGE STUDENTS ACQUIRING CRUCIAL SKILLS NEEDED TO BE SUCCESSFUL AT WORK?

Ryan P. Bliss, State University of New York Polytechnic Institute
Rafael F. Romero, State University of New York Polytechnic Institute

ABSTRACT

According to evidence obtained in this study, the answer to this question is no. There are significant differences between skills students acquire in college and skills necessary to be successful at work, a significant gap exist and this gap is growing. Closing this gap is important for students to be successful in a global economy. Consensus exist among business people that focusing on communication, creative problem solving, collaboration, and critical reasoning skills will go a long way in closing skill gap. Colleges must redesign curriculum utilizing traditional and innovative systems to make learning accessible, affordable, agile, and adaptable.

INTRODUCTION

American jobs are at risk because of automation and artificial intelligence. Technological innovation typically bodes well for the job market, but the innovation transition hurts the job market short-term. Bachelor's graduates are also learning their four-year degrees have similar value to a high school education of five years ago. Therefore, students are attempting to enter a smaller and complex job market with a less valuable degree. When students add quantifiable skills to their resume, job opportunities increase immensely. "Burning Glass analyzed millions of online job postings from the past 12 months and found that by coupling technical skills with a liberal arts education can nearly double the jobs available to graduates and offer an average salary premium of $6,000" (Burning Glass, para 1). Technical skills open doors to college graduates because technical skills make the graduate significantly more valuable to employers. Soft skills, "a term associated with how people get along with each other, communicate, and work in teams," are also vital for college graduates because they teach an employee how to interact with a team (Selingo, para 11). According to Selingo, even students who major in job-ready fields like STEM (science, technology, engineering and math) are unlikely to find employment without proven establishment of soft skills. Create "T-Shaped" Students:

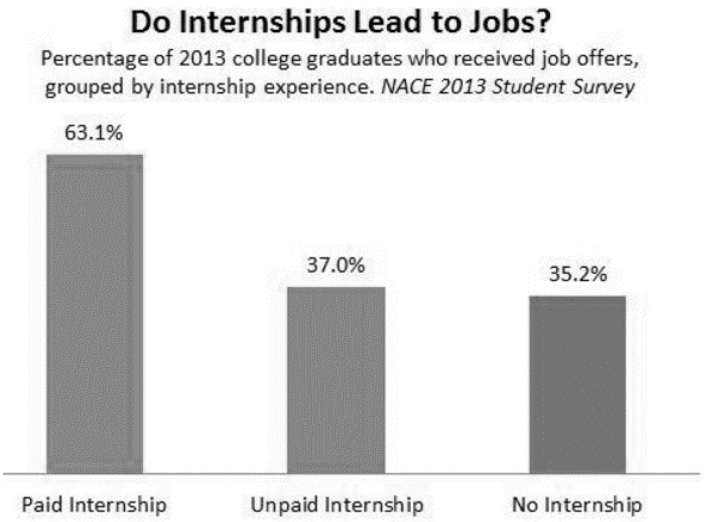
"The vertical bar of the T represents a person's deep understanding of one subject matter… The horizontal stroke of T-shaped people is the ability to work across a variety of complex subject areas with ease and confidence" (Selingo, para 11). Jim Spohrer, heads university partnerships for IBM, enjoys working with T-shaped people because their training allows them to fully comprehend the issues at hand, while working together with a team. Spohrer has noticed the lack of T-Shaped graduates and prefers to hire employees with startup experience. This is because employees with start-up experience have initiative and persistence when faced with adversity. Start-up employees recover quickly from failures and learn from their mistakes. While students have been taught to prioritize individual performance for testing and to blame team members if group projects go poorly. Prioritize Employer Preferred Skills:

"When hiring recent graduates, employers place the greatest priority on a demonstrated proficiency in skills and knowledge that cut across majors. Of 17 outcome areas tested, written and oral communication, teamwork skills, ethical decision-making, critical thinking, and the ability to apply knowledge in real-world settings are the most highly valued by employers (Falling Short, para 2). Undergraduates should know what skills their future employers find valuable, so they can recognize which skills to prioritize throughout their

education. Communication focused classes and working with teams will teach an undergraduate some of the most important lessons in their studies. A student would be wise to put in additional efforts in their communication classes, and take group work seriously. The potential to work with an unfavorable group does not end in undergraduate work. Classmates turn to co-workers after graduation and will be a factor for the graduate's career. It is best to learn to work effectively with a team early, to ensure future success. Master's is the New Bachelor's:

For employers, a four-year degree today is the equivalent to what a high school education was five years ago (Donnelly). Per the U.S Bureau of Labor and Statistics, a master's degree will earn an individual $5,052 more per month than those with a high school degree, while a bachelor's degree will only earn $4,212 more per month. This may not seem significant, but it adds up to more than $10,000 per year difference, and with a forty-year career; over $400,000. Along with a staggering increase in salary, master's degrees enjoy a 3.6% unemployment rate as opposed to a bachelor's 4.9% (Donnelly). These are some staggering numbers of the benefits of a master's degree, but keep in mind these numbers are an average across all fields. Averages are helpful, but the goal here is to find the ideal outcome for the individual. Pay varies amongst master's degrees "at the high end, a PayScale.com survey found that the median salary for mid-career professionals with a master's degree in electrical engineering was $121,000. A counseling master's degree, on the other hand, led to a mid-career median salary of $53,500 (Steen)." In other words, students are encouraged to ensure the degree and field being pursued will benefit from post-graduate work. Odds are, a master's degree will significantly improve the quality of job offered after graduation, but it would be an unfortunate investment of time, money and effort to continue a program and not reap the rewards at the conclusion. Colleges should prioritize making this information available to students. Universities may wish to require students to meet with their advisors once per semester. A student may miss the opportunity to get their Master's simply because they did not know the value a master's degree would bring to their career. Require Significant Projects and/or Internships:

"87 percent of employers agree that they are somewhat or much more likely to consider a graduate as a job candidate if she or he has completed a senior project" (Falling Short, para 11). A senior project is an excellent resource for a portfolio, especially if a future employer would like to see examples of a student's work during the interview process. Student's should be advised to take this project seriously. A senior project must pass the analysis of a professor, but also may be a ticket into a position after college. Internships can provide valuable work experience to a college graduates resume, but studies have shown paid internships greatly increase the graduate's chances of landing a full-time position. According to NACE 2013 Student Survey, graduates who participated in an unpaid internship only enjoy a 1.8% advantage of getting hired over their no internship counterparts. The rationale for the staggering difference between paid and unpaid internships comes from the type of work performed at the internship. "According to the survey, paid interns spend 42% of their time doing jobs like analysis and project management, and just 25% of their time on clerical work, while unpaid interns spend just 30% of their time on professional tasks" (Adams, para 3). If universities plan to make internship part of their program, it is heavily advised they be paid internships. If the internships must be unpaid, it is recommended the university search out companies who offer interns a high percentage of professional tasks. Students should adhere to the same advice; when perusing an internship, paid internships offer significantly greater chances of landing a full-time job. However, if it is necessary to get an unpaid internship, those with a high percentage of professional tasks are more likely to find the intern employment.



(Weissmann)

Technology's Effect on Post-Graduate Jobs: Technology is on a rapid rise in what Andrew McAfee, MIT professor, calls the "Second Machine Age" (Fraynd, para 1). The taxi industry is being over taken by Uber, Lyft and similar competitors. Netflix and comparable streaming services have put Blockbuster out of business and are taking healthy bites out of cable network's market. Amazon has burst onto the scene and has taken shopping out of brick and mortar locations and moved it to the comfort of the customer's home. "Technological innovation has always delivered more long-term employment, but not without short-term job loss for those in careers that become obsolete" (Fraynd, para 1). The United States Labor Market is currently in a stage of rapid technological innovation, and for college graduates to successfully land a position, they must stay ahead of the rapid technological movement. Dr. Donald Fraynd gives the following guidelines for students wishing to stay ahead of the technology curve:

"Place an emphasis on building the machines and improved processes of the future through a process of trial and error and creativity that requires human flexibility. Encourage entrepreneurship and practice using the multitudes of tools that make it easy to create a new startup with a big idea / innovation that fills a need in the modern economy. Build cognitive dexterity, or the ability to adapt to unique and complicated problems as they arise. Offer opportunities to specialize in more emotive occupations that are not yet suited to machines" (Fraynd, para 5).

Students and Universities must understand technologies effect on the job market. Those who work on/build machines, those with entrepreneurial and innovative minds, and those who can adapt and possess complex problem solving skills will benefit from the technological trend. Students and universities who fail to give the "Second Machine Age" the respect it deserves, will see a drastic decline in employment post-college. Universities will find their student under-employed or unemployed if they are not taught how to handle such a significant trend.

CONCLUSION

The United States job market is complex and if universities wish to prepare their students for the job market, they must first have a solid understanding of it. Employers are seeking employees who have quantifiable skills, can work with groups, preferably have a master's degree and have participated in a paid internship program. The rapid increase in technology is consistently changing the job market. Innovation will provide more jobs for the long-term, but if students are not aware/ahead of the technology

curve, they will suffer under or unemployment. Universities and students must understand the innovative trends of the job market, or risk falling drastically behind in a fast-moving job market.

REFERENCES

Adams, Susan. "Odds Are Your Internship Will Get You A Job." *Forbes*. Forbes Magazine, 26 July 2012. Web. 25 Apr. 2017.

Alford, Natasha. "Student's Body Found in Canal near the College at Brockport." *ROCHESTERFIRST*. N.p., 10 May 2015. Web. 18 Apr. 2017.

Donnelly, Pamela. "Bridging the Gap Between College and Career." *PamelaDonnelly.com*. N.p., 05 Jan. 2017. Web. 27 Mar. 2017.

"Falling Short? College Learning and Career Success." *Association of American Colleges & Universities*. N.p., 26 Jan. 2015. Web. 27 Mar. 2017.

Fraynd, Donald. "Impact of Today's Technology on Tomorrow's Jobs and What Educational Leaders Should Do about It." *TalenTalk*. N.p., 2015. Web. 25 Apr. 2017.

"Presentation: Falling Short? College Learning and Career Success." *Association of American Colleges & Universities*. N.p., 07 Jan. 2016. Web. 27 Mar. 2017.

Selingo, Jeffrey J. "Opinion | Education for a Jobless Future: Are Colleges Preparing Students for the Workforce?" *The Washington Post*. WP Company, 21 June 2016. Web. 18 Apr. 2017.

Steen, Margaret. "Ask Yourself These Questions to Help Determine Whether an Advanced Degree Is worth the Investment." *Monster Career Advice*. N.p., n.d. Web. 27 Mar. 2017.

Weissmann, Jordan. "Do Unpaid Internships Lead to Jobs? Not for College Students." *The Atlantic*. Atlantic Media Company, 19 June 2013. Web. 25 Apr. 2017.

SHOULD YOU KEEP AWAY FROM THE US STOCK MARKETS?

Peter Harris, New York Institute of Technology
Jatan Pathak, New York Institute of Technology

ABSTRACT

The article has been segregated into two sections, with some general heads up on the US financial markets and the steps which the investors and the government could adopt to keep the markets up and running at the existing growth pace. The article is about the discussion clogging the market on the rising trends that we have been observing in the US economy. This in fact, is the longest space of time that we have been going on without an actual crisis or the bubble. Separately, the article also discusses a couple of ways in which one can avoid a volatile stock market – both from and investor / manager perspective and the government itself. We all know how Wall Street has its own set of rules, or at least in the virtual world. With the election campaign in full swing, it is certainly going to be interesting how the world of finances looks at the US presidential race unfold and its interplay with US stock markets.

INTRODUCTION

It has been seven straight years wherein the US markets have seen gains on their investments, and as we completed another year of lack luster performance, thoughts of recession / market crash start boggling the minds. On an average, the expansion in the US economy has lasted for about 7-8 years and we are nearing that time since we last saw one. Currently, the markets are in their 85 plus month of gains and therefore, the concern of recession is not that out of place considering the chronological aspects.

Having said that, historically, in the election times, it has been observed that the markets tend to perform better. However, some are betting against the odds and feel that the uncertainty in the new election candidate may hit the economy more than anything else. There have been countless cases wherein the enlightened policies tend to get compromised by ineffective implementation of the policies and that is what is driving the fear.

This article discusses the market outlook for the remaining of year 2016 and going into 2017 and looks at a few aspects which could be structurally adopted by the regulators and investors to avoid a market downturn.

LITERATURE REVIEW

Market Outlook

Apart from the huge drops during the months of August and September 2015 and January 2016 (started off as a disaster), the markets have been relatively stable. High valuations of companies have meant that the investors have had low to medium returns on their stocks and this is expected to continue in the remaining of the year 2016.

It would be interesting to see how the energy stocks perform. A huge ground was lost in the year 2015 due to the drastic drop in the oil prices. Therefore, unlike 2015, the energy sector will have a much low bar to clear and could push up the earnings growth. The dollar is likely to stay strong and companies with a heavy

concentration in the US markets are expected to outperform those with a comparative larger international exposure.

The interest rates are expected to increase with the first increase announced in the month of December 2015. This should, however not be more than 0.75 to 1 percent because the FED has promised to exercise great caution in making the future rate hike decisions. Not only have those, some of the members already predicted that the funds rate will be likely between 1.25 percent to 1.5 percent at the end of 2016.

Recession?

The markets have been bullish for some time now and the trend is expected to continue unless the valuations get strained. The second important aspect is whether a recession looms large?

Historically, the price to earnings ratio has been on an average around 15 and that we have trailing PE of 17.7 indicates some sort of excesses in the market. However, it is not only the comparison with the historic PE, but we need to weigh in the futuristic aspects of the economy as well.

As far as recession is concerned, the markets have been progressing at a mere growth of 2 percent and logically, this is not something that excites you as an investor. In fact, it is the prime reason as to why we are at a record expansion in history. Recession kicks in at 'boom' times which lead to excesses and bulge in the economy, which at some point or the other needs to contract. The fun of operating in a market with 2 percent growth is that there are no excesses or no bubbles because it's just too low a number to even start thinking about the recession.

While the above indicates that we are nowhere close to a recession, it is essential to bear in mind that the cause of bear markets is the recession. So, the longer we go on with this growth cycle, the more watchful we need to be for any potential signs of market contraction.

Given the high correlation between the stock market valuations and the Treasury bond rates, it will be important to observe how the FED moves on the increase in interest rates or how does the inflation behave. If both ratchet up, then it is likely that the 10 year rates will rise. Stocks should do fine if the 10 year floats around 3.5 percent or thereabouts; however, anything above that will start questioning the value pillars for stock valuations relative to bonds.

HOW TO AVOID A VOLATILE STOCK MARKET?

Investor / Investment Manager

Just avoid the exposure to the stock market - simple, isn't it? Howsoever simple that may sound, as an investor / investment manager; you do not earn / get paid for sitting doing nothing. All you are out there is to make money!

A stop-loss trading strategy appears to be an effective tool to mitigate the volatility posed by the stocks. This is essentially a combination price at which you purchased the stock and how low do you think the stock will tread the water and hold up. Given that hedge funds and high frequency traders have their algorithms structured in a manner which allows them to have a frequent churn over of the portfolio, most of what is discussed in this strategy applies to long term investors. This strategy can be used in multiple ways and in a manner which suits the investment parameters of the individual. If you are a sector investor, or a generic portfolio manager or use a combination of sector specific stocks for making up a portfolio – this strategy should be of interest to you. Generally, long term investors earmark each stock they purchase with a price target that it would reach and a stop loss price, at which you would exit the stock.

During market crashes, what we have observed is a steep double digit percentage losses on a stock market index over a time gap of several days. Therefore, while determining the stop loss price, it is essential to benchmark the stock gains / losses with the stock market index rise / fall during that period. This indicates the relative performance of the stock as compared to the market index. Depending upon how the stock has performed relative to the index, the stop loss price should be determined as a percentage decline keeping the purchase price as the base. For example, after considering the above part, let's say you have determined a 10 percent stop loss on a stock. If the stock goes down below this level, then you exit the stock no matter what the other predictions are. There are two things which happen with this kind of a strategy, i.e. (i) you know that the maximum that you are going to lose is 10 percent on the stock and (ii) tax benefit for the losses you incur. There may be some amount of transaction costs involved, which need to be factored into the overall scheme of things.

Now, if the same stock was to regain back to the price at which you purchased, then it's in investment call as to whether you would like to by that stock back and this is also incumbent on whether you have the necessary cash at the time when you reach the purchase price. And buying back the same stock, does not seem that bad an option because it was the price which you thought the stock was buyable at initially, and that was basically your comfort zone. Alternatively, it's just as plausible an option not to buy the same stock again because of the change in forecasts. The above strategy is good for the stocks which perform independently with respect to the stock market index.

If you are looking at a stock which has historically performed in accordance with the sector performance, then the strategy should be minutely different. Rather than having the individual stock performance being analyzed against the market index, it would be more prudent have the sector performance

Government Intervention

As of recently, Wall Street entryway bunches have possessed the capacity overlook any calls for saddling the monetary administrations industry.

Eleven European governments say they're going to execute a planned tax on securities transaction and exchanges, however advance has been moderate from the U.S. policymakers have been a great deal more careful. Presently, with Bernie Sanders, a noteworthy defender of such duties, surging in the surveys and market unpredictability rattling financial specialists, the force behind this thought is liable to work—as will the backlash.

What we're discussing here is a little tax, at a small amount of 1%, on every exchange of stocks, bonds and subsidiaries. Rivals contend this would lessen market liquidity. Our capacity to purchase or offer securities at their purported harmony worth would be restricted. Also, this, thus, would interpret into poorer asset distribution in the economy, and weaker financial development. These reasons for alarm are lost.

In a positively trending market there is a lot of liquidity – it is anything but difficult to purchase and offer a considerable measure of stock when people are hopeful and costs are rising. In any case, in an emergency, it turns out to be extremely hard to exchange. The watched changes in liquidity conditions in these two sorts of business sector situations have nothing to do with exchanges expenses and everything to do with the apprehension of losing cash when costs are falling.

The dismal the truth is markets misprice resources constantly. Simply examine the business sector this previous week. What was the harmony level of the S&P 500? Is it accurate to say that it was the low on Tuesday of 1867, or would it say it was the high on Friday of 1990? Is it accurate to say that it was some place in the middle?

We don't have the foggiest idea. Stock costs are just much more unstable than the income and money streams of the organizations they speak to. Furthermore, this mispricing of securities frequently endures for drawn out stretches of time, and results in imperfect asset portion for our economy.

An expense on stock exchanges isn't an enchantment mixture. It won't keep stock costs from moving far from their balance values any more than high exchanges costs kept house costs from moving far from their harmony values. Be that as it may, nor will an exchanges charge make our monetary markets any less fluid of any less effective than they as of now are.

So why then would a duty on stock exchanges be an impeccable expense? There are three reasons why.

Initially, billions of dollars of securities exchange exchanges are now being exhausted. For over 10 years, supposed high-recurrence brokers have utilized alleged idleness arbitrage to take a little nibble from countless exchanges in U.S. value markets. While a buy request is gradually advancing toward a trade (the inertness section), a merchant with higher-speed access to that trade catches the request and pre-emptively purchases and stamps up the cost of the shares, and after that offers them back at a higher cost to the slower-moving purchaser (the arbitrage).

This action plays out in milliseconds again and again, and the casualty is uninformed of the chomp. This exchanges charge does not do general society a whit of good, but rather it certainly improves a modest bunch of dealers whose low-rate, high-volume skimming went, as of not long ago, unnoticed. An unequivocal exchange expense could straightforwardly and truly catch income for open purposes and put the high-volume skimmers bankrupt.

For devotees to proficient markets, low-evaluated, simple access exchanging — purported frictionless markets — has been the considerable dream. Be that as it may, the truth revealed by clinicians and behavioral financial analysts is that low-estimated exchanging hurts by far most of Americans that grasp it.

People go overboard to new jolts, as do the machines they build, to exchange on their sake. In money, related markets, individuals and their machines move in groups, watching others and imitating them, purchasing as costs rise and offering as they fall.

At the general store, we react to higher costs by curtailing buys and we react to lower costs by stacking up the shopping basket. In any case, in the share trading system, purchasers run to stocks that have aroused and bashful far from stocks that have drooped.

Low-valued simple access exchanging makes stock flipping as simple as Tweeting. It empowers our primal desires to take after the group and to pursue the business sector. Turning the clearest market proclamation on its head, low-valued exchanging – by both people and by machines — drives us to purchase high and offer low. We hurt ourselves by as often as possible amplifying to flip stocks and we hurt others the instability of stock value developments.

Saddling securities exchange exchanges – deliberately adding significant grating to the business sector – can diminish inefficient exchanging and enhance our budgetary prosperity.

At long last, the returns from an expense on monetary exchanges could do a ton of social great. It could bolster money starved budgetary controllers urgently looking for assets to satisfy their strategy commands. It could finance more liberal government managed savings advantages to many Americans with no place sufficiently close to 401K or IRA investment funds to bolster a conventional way of life in their retirement years. It could do numerous positive things.

REFERENCES

http://fortune.com/2015/09/02/stock-market-volatility-china/

http://www.businessinsider.com/goldman-sachs-2016-stock-market-outlook-2015-11

http://www.marketwatch.com/story/you-can-put-the-next-stock-market-crash-on-your-2016-calendar-now-2014-12-27

http://www.zacks.com/stock/news/202052/2016-stock-market-outlook

http://247wallst.com/investing/2015/12/15/2016-stock-market-outlook-from-14-top-wall-street-strategists/

https://artivest.co/new-to-alternatives/7-differences-between-private-equity-and-hedge-funds/

CHALLENGES FOR MANAGING BUSINESS IN THE 21ST CENTURY

Kathleen Wilburn, St. Edward's University
Ralph Wilburn, St. Edward's University

ABSTRACT

Businesses in the 21st Century face a world that includes part-time and contract employees, full time employees who want purpose in their work, as well as robots, drones and 3D printers, and big data to increase efficiencies. Work processes must be restructured to accommodate the changes. Employee engagement must be supported to ensure employees are making decisions that support company goals and values in a global environment. The core skills needed will increasingly focus on cognitive abilities, complex problem solving, and social skills as machine thinking and human thinking work side by side. One essential skill is scenario thinking, asking "What if?" to provide insight into possible effects of new technologies on the work environment and profit generation.

JEL: O32, M14

KEY WORDS: Workplace Technology, Motivation, Scenario Thinking

LITERATURE REVIEW

Research shows that what employees want from work is undergoing major shifts that will greatly affect how work is managed (Clifton, 2011; Gallup, 2013, 2015, 2017). Employees are choosing to work part-time (CONE Communications, 2015; Green, 2015). Business must face a smaller full-time workforce (World Economic Forum, 2016). Brynjolfsson and McAfee (2014) and Green (2015) describe a growing peer economy in which people can do meaningful work. Aquino (2012) reported nine jobs that humans might lose to robots, and the Internet of Things (IoT) is creating Big Data available to support systems that work with little human management (Chui, Löffler, & Roberts, 2010; Manyika et al., 2015. Applying Artificial Intelligence to Big Data produces 3D printers that can use a two dimensional pattern to print a three-dimensional object, and write sports stories (Aquino, 2012).

Kelly and Hamm (2013) maintain that machine thinking will not replace human thinking, but together they will produce new products. The core skills needed will increasingly focus on cognitive abilities and complex problem solving (World Economic Forum, 2016). One skill that is imperative for businesses to succeed in this rapidly changing environment is scenario thinking. Porter (1985) and Schwartz (1991) focus on scenarios as stories of possible future outcomes that are used in decision making. Asking "What if?" considers new situations on the horizon before they come too close for a reasoned response. The National Intelligence Council (NIC) (2008), the World Economic Forum (2009, 2016), and Shell International Limited (2005, 2011, 2013, 2016) published global scenarios for 2025, 2030 and 2050 that can help businesses identify future environments.

Discussion

The first challenge of the 21st century for business is a changing employee base. Survey data says more people are choosing not to work full time because they want to have time to pursue their passions, or they want to use technologies like co-working spaces and teleconferencing to work from home to avoid traffic and have better work/life balance. Many jobs are now done by contractors, creating a situation where managers are responsible for their production but have little control over the workers. The Web with its

peer-to-peer platforms and crowdsourcing has made it possible for people to create their own businesses; they can create products and sell them on the Internet, or to run blogs offering goods and services. The second challenge is technology. Artificial intelligence (AI), or machine learning, uses huge amounts of data, called Big Data collected by the Internet of Things (IoT) to create the robots that pack goods, cut noodles, cook hamburgers, tutor children, and counsel people with emotional problems run by systems like IBM's Watson. The telescope in New Mexico used for the Sloan Digital Sky Survey collected more data in a few weeks than had been discovered up to that point in astronomy. Google and Yahoo created processing technologies that can collect and make sense of huge quantities of data.

Technology has produced self-driving cars and drones. It allows 3D printers to take a sketch in two dimensions and print it as a three-dimensional object, which can be anything from a toy or knick-knack to a plane wing or a building block for a home. Kilman (2014) predicts that in the near future, every worker will have an AI computer or a robot as his or her partner. Aquino (2012) reported that the author of *Robotic Nation*, Marshall Brain, wrote that "by 2013 there will be 1.2 million industrial robots working worldwide—that's one robot for every 5,000 people" (para. 1). Thus, all employees must understand big data and what data the organization can access, as well as how to make use of this confluence of technology that is changing the competitive landscape. There are problems, however. Some algorithms produce incorrect information because they are not complete, or they become outdated, so humans must check the results, and there are issues of privacy because the law is not keeping up with how big data is used. Businesses must decide how they will use big data for decision-making and then develop guidelines and processes for using it.

The third challenge is a new organizational structure. In the past, companies used a pyramid structure with layers of managers between workers and senior leaders. Employees in most businesses were full-time and the manager organized the work tasks around a 40-hour workweek. It was easy to schedule meetings and events that allowed employees to connect with each other and their employer. It was easy to schedule events that connected employees' individual performance to the organizational goals and mission. Even when people worked remotely from home, they could be required to work one day a week in the office so all employees could collaborate with others and be briefed on organizational news. Now both organization and communication is difficult with employees who work remotely and/or part-time. Employees will not only have to understand how technology is providing them data with which to solve problems to make decisions, they will need to be able to use communication and negotiation skills for their interactions with contractors and others outside the core business.

These skills will certainly help ensure that the necessary work is being accomplished by a myriad of types of workers, but it also requires that there be continuous opportunities to develop current skills and learn new ones. For example, learning about how a robot can take the drudgery tasks out of an employee's job and increase efficiency and effectiveness, or learning about how big data can provide more information about the customers one serves than was possible in the past, thus making meeting their needs effectively, may help allay the fear that technology will replace the employee. If employees perceive robots as helpers, a business must be prepared to see employees anthropomorphize them, which may mean the employees complain the robots are being overworked or mistreated. Increased communication will be necessary to coordinate the handoff of tasks and projects from one employee to another and to encourage collaboration in an environment where an employee completes his or her work alone using technology, sometimes remotely. Gallup's (2013) research has shown that employee engagement is essential to success in the 21st century and requires employees who are involved in the operation of the organization, and can see how their work contributes to the organization's success. Engaged employees are needed if humans are to work with robots rather than see them as enemies.

Asking "What if?" is an easy method of considering new situations on the horizon before they come too close for a reasoned response. Creating mini-scenarios that look at decisions in the light of what might

happen in the future is a skill required in the 21st century. By building mini-scenarios that address changes in technology and in necessary job skills, better business decisions may be made in terms of maintaining the viability of a business as well as make better hiring and employee development decisions. There are existing global scenarios published by the U.S. National Intelligence Council (NIC) (2008), the World Economic Forum (2009, 2016), and Shell International Limited (2005, 2011, 2013, 2016) that focus on the global economy driven by technology, political power, the power of tribes and religion, and the rising power of developing nations. They are updated as events change their possible trends and are valuable for reference, especially to businesses that operate globally, as businesses answer "What if?" for themselves. Additionally, organizations can tap research such as that of McKinsey & Company that conducts surveys that ask executives about forces in the global economy.

CONCLUSION

The 21st century will be one of transformation, but since that transformation is based on technology, it will develop at unanticipated speeds into uncharted waters. Businesses will have to have structures that promote communication across all functions as well as processes to manage a workplace of robots, part-time employees, and employees working remotely, with strong communication and problem solving skills. Processes will need to be in place to help employees learn what they do best and to convince employees that technology will free up more time to do what they do best. Artificial Intelligence and Big Data will provide better information on which to make better decisions, but it will produce so much information that the organization must be able to define what is needed and then train employees how to use it.

Decisions on what to prepare for the future workplace and workforce will be made more easily and will withstand the winds of change in the 21st century when scenario thinking is used and the question "What if?" is asked every time there is information about a new technology or a new use for existing technologies. The changes affecting organizations today are colliding in ways they have not before. The changes are historic and monumental. Organizations are reconsidering how they manage and optimize performance just as the very essence of how, when and where people work is shifting. Failure to make present decisions based on future possibilities will mean organizations will struggle to attract and keep great employees and customers.

REFERENCES

Aquino, J. (2012). Nine jobs that humans may lose to robots. *New York Times.* Retrieved from http://www.nbcnews.com/id/42183592/ns/business-careers/t/nine-jobs-humans-may-lose-robots/#.Vf8rK_S7LtA

Bisson, P., Stephenson, E., & Viguerie, S. (2010). Global forces: An introduction. *McKinsey & Company*. Retrieved from www.mckinsey.com/business-functions/strategy-and.../global-forces-an-introduction

Brynjolfsson, E., & McAfee, A. (2014). *The second machine age: Work, progress, and prosperity in a time of brilliant technologies*. New York: Norton.

Chui, M., Löffler, M., & Roberts, R. (2010). The Internet of Things. *McKinsey & Company*. Retrieved from http://www.mckinsey.com/insights/high_tech_telecoms_internet/the_internet_of_things

Clifton, J. (2011). *The coming jobs war*. New York: Gallup Press.

Ford, M. (2015). *Rise of the robots: Technology and the threat of a jobless future*. New York: Basic.

Gallup. (2013). *State of the American workplace.* Retrieved from http://www.gallup.com/services/178514/state-american-workplace.aspx

Gallup. (2015). *State of the American manager.* Retrieved from http://www.gallup.com/services/182138/state-american-manager.aspx

Gallup. (2017). *Exclusive look: State of the American workplace.* Retrieved from http://www.gallup.com/services/199781/exclusive-look-state-american-workplace.aspx?utm_source=SOAW&utm_campaign=StateOfAmericanWorkplace-SneakPeek&utm_medium=email

Green, J. (2015, August 18). Why 6 million Americans would rather work part time. *Bloomberg Business*. Retrieved from http://www.bloomberg.com/news/articles/2015-08-18/why-6-million-americans-would-rather-work-part-time

Kelly, J., & Hamm, S. (2013). *Smart machines*. New York: Columbia University Press.

Lingren, M., & Bandhold, H. (2003). *Scenario planning: The link between future and strategy.* London: Palgrave Macmillan.

Lohr, S. (2015). *Data-Ism*. New York: HarperCollins.

Manyika, J., Chui, M., Bisson, P., Woetze, J., Dobbs, R., Bughin, J., & Aharon, D. (2015). Unlocking the potential of the Internet of Things. *McKinsey & Company*. Retrieved from http://www.mckinsey.com/insights/business_technology/the_internet_of_things_the_value_of_digitizing_the_physical_world

Mayer-Schönberger, V., & Cukier, K. (2013). *Big data*. New York: Houghton Mifflin.

O'Neil, C. (2016). *Weapons of math destruction*. New York: Crown.

Porter, M. E. (1985). *Competitive advantage*. New York: Free Press.

Ramsey, M. (2015). How factory workers learned to love their robot colleagues. *The Wall Street Journal*. A.1. Retrieved from http://www.wsj.com/articles/how-factory-workers-learned-to-love-their-robot-colleagues-1429141801

Schwartz, P. (1991). *The art of the long view*. New York: Doubleday.

Shell International Limited. (2016). *A better life with a healthy planet.* Retrieved from http://www.shell.com/energy-and-innovation/the-energy-future/scenarios/a-better-life-with-a-healthy-planet/_jcr_content/par/tabbedcontent/tab/textimage.stream/1475857466913/a1aa5660d50ab79942f7e4a629fcb37ab93d021afb308b92c1b77696ce6b2ba6/scenarios-nze-brochure-interactive-afwv9-interactive.pdf

Shell International Limited. (2013). *New lens on the future.* http://www.shell.com/promos/english/_jcr_content.stream/1448477051486/08032d761ef7d81a4d3b1b6df8620c1e9a64e564a9548e1f2db02e575b00b765/scenarios-newdoc-english.pdf

Shell International Limited. (2016). *New lenses on future cities*. Retrieved from

http://www.shell.com/energy-and-innovation/the-energy-future/scenarios/new-lenses-on-future-cities/_jcr_content/par/tabbedcontent/tab/textimage.stream/1447854282580/c391a74670d29b3e8f4f64a70a6d5653fb1f9fbeef0ede22dd2daccdb5cdab2c/newlensesonfuturecities-june-2014.pdf

Shell International Limited. (2005). *Shell global scenarios to 2025*. London, UK: Global Business Environment.

Shell International Limited. (2011). *Shell energy scenarios to 2050*. Retrieved from http://www-static.shell.com/static/public/downloads/brochures/corporate_pkg/scenarios/shell_energy_scenarios_2050.pdf

United States Department of Labor. (2015). *Economic news release*. Retrieved from http://www.bls.gov/news.release/empsit.t08.htm

Wilburn, K. & Wilburn, R. (2011, November-December). Abbreviated scenario thinking. *Business Horizons*, *54*(6), 541-550.

World Economic Forum. (2009). *The future of the global financial system: A near-term outlook and long-term scenarios*. Retrieved from http://www.weforum.org/en/initiatives/Scenarios/NewFinancialArchitecture/index.htm

World Economic Forum. (2016, January). *The future of jobs: Employment, skills and workforce strategy for the fourth industrial revolution: The technology tsunami*. Retrieved from http://www3.weforum.org/docs/WEF_Future_of_Jobs.pdf

AGEING, DEGENERATION AND NOISE –A GLOBAL HEALTH ISSUE?

Keith Akiva Lehrer, York University, Canada

ABSTRACT

This paper seeks to address the impact of noise on hearing among the ageing segment of the population. It is argued that, among animals, humans have a privileged position insofar that they may, through a combination of social, regulatory, economic and technological means, mitigate, compensate for, and adapt to, the inevitable process of degeneration of all 5 animal senses. However, the ingenuity of humankind has been tempered by its simultaneous creation of artificial impediments to, and/or contaminants for, all 5 senses. Noise pollution is argued to be an under-researched factor in contributing to hearing problems, and in particular as they impact the ageing cohort. The results of a small pilot study in 4 countries are provided and discussed. Some policy recommendations are tentatively suggested, for both private and public domains, together with caveats for each, mostly revolving round the power, status and mobility of individual and group actors.

KEYWORDS: Ageing, Degeneration, Hearing, Noise Pollution, Urban Policy, Transportation Policy, Public Health.

JEL: M00

INTRODUCTION

Degeneration of all 5 senses: sight, hearing, smell, taste and touch, is an inevitable concomitant of the ageing process, for all animal life. Humans are privileged insofar as they have the potential 1/ to mitigate some of the consequences of degeneration; 2/ to adapt to changes in physical and mental states of health, and 3/ to compensate for some aspects of degeneration, via external mechanical intervention (glasses, hearing aids, wheelchairs etc.), pharmaceutical subventions (from A.S.A. to morphine to Viagra), surgical procedures and most recently the advent of electronic implants and robotic and AI personal support systems. Access to each of these health aids to address degeneration in ageing will depend on 1/ the power, status and mobility of each individual, in addition to 2/ the socioeconomic support system in which s/he finds her/himself. It will also depend at a more personal level on 1/ his her genetic make-up and finally 2/ each individual's tenacity to overcome distress, and general sense of wellbeing.

Of all 5 senses this paper focuses on hearing degeneration among the ageing. In particular it seeks to identify, measure and analyze, in a limited manner, the sources of noise pollution in the private and public domains. Urban and public health policy implications, plus possible measures to alleviate the problem, are proposed and briefly discussed, for local, national and international levels, to address what may hopefully become recognized as an increasingly urgent problem at a global level; one which left unchallenged may reach pandemic proportions.

LITERATURE REVIEW AND SIGNIFICANCE OF RESEARCH

The following might give some guidance in this field of noise tolerance among the elderly, which at present constitutes a relatively under-researched area. It is an extract from the proceedings of the AAO (American Academy of Otalaryngology), 2016:

> *"Hearing loss coupled with low tolerance to sound is (another) termed recruitment, a condition where soft sounds cannot be heard and loud sounds are intolerable (or distorted). For example, a person with recruitment may have hearing loss below 50 decibels while at the same time sound above 80 decibels may be intolerable. The result is a narrow range of comfortable hearing."*

For the purposes of this study decibel levels of 80 and above are therefore given more import, although all levels above 70 are recorded.

A further quote seems worth providing here, to help justify the parameters of the empirical aspect of the study –this from Dr. Pawel Jastreboff, a professor whom the Director of Noise Health at the Canadian Society of Hearing considers the world's leading authority on hearing problems:

> DST (Decreased Sound Tolerance) is present when a patient exhibits negative reactions as the result of exposure to sound that (do) not evoke the same reactions in an average listener. It can be the only problem or coexist with other complaints, for example tinnitus. "The results from our patients combined with information from the literature indicate that at least 1.5% of the general population shows DST requiring treatment, and it is present in over 60% of our tinnitus patients", stated Jastreboff. Frequently, the impact of DST on patients worsens impact of tinnitus. "It prevents exposure to louder environments and (participating) avoidance in many life's activities. Some patients report physical pain, strong discomfort, fear, and develop anxiety and depression. In extreme cases, DST controls (the) patients' life."

Taking Jastreboff's estimates at face value, we could project that the U.S. alone has some 5 million persons suffering from DST –equivalent to the total population of Costa Rica; Asia as a whole some 40 million –a number exceeding the total populations of all of Central America; and globally, the sufferers would exceed 100 million –a figure exceeding the population of all but a few of the largest countries in the world. Whilst Jastreboff does not engage in age-related analysis, it would seem reasonable to expect that a disproportionate segment of that total number would be composed of older people, given that they have more hearing-related problems than those in the younger age brackets (Libby Zneimer – in the Zneimer 'Report on Health', New Classical Radio, August 2016).

A more recent report, arguably more disturbing from a public health perspective, (Washington Post citing the U.S. Centre for Disease Control, February 2017), stated that one quarter of the U.S. population aged 20-69 already had hearing loss –i.e. 40 million people. According to the report:

> *"Hearing loss, which worsens with age, is the third most common chronic physical condition in the United States. It is twice as common as diabetes or cancer, according to the CDC."*

Moreover:

> *"The review's more surprising finding — which the CDC had not previously studied — was that 53 percent of those people (studied) said they had no regular exposure to loud noise at work. That means the hearing loss was caused by other environmental factors…"*

The researchers found that 24 percent of adults had "audiometric notches" — a deterioration in the softest sound a person can hear — in one or both ears. The data came from 3,583 people who had undergone hearing tests and reported the results in the 2011-2012 National Health and Nutrition Examination Survey (NHANES, 2012).

One can reasonably assume that focusing on older people in the study would have increased the percentage with hearing damage even more highly, from the already pandemic percentage of 25%. What is disturbing

is the lack of common public consciousness of the problem, in even industrially developed countries such as the U.S. Of concern is the possibility of an even greater lack of official recognition given to the problem, in less developed and more impoverished countries, where noise pollution might be seen as the necessary and inevitable concomitant to catch-up in industrialization.

Hearing loss and impairment are not the only consequences of the degeneration of this human sense. Misophonia is a condition described by Jastreboff (2002) as "hatred of specific sounds". An example might be the sound of a baby crying, or of an ambulance vehicle's siren wailing. Fonophobia is another term used to describe a hearing problem. It is defined as "fear of specific sounds". An example might be fear of the sound of a siren, as it is often associated with a past traumatic event in the actor's life. It would be reasonable to argue that the longer a person has lived, the greater the probability that s/he has encountered some events which might trigger these conditions.

Finally, the social isolation that hearing loss can bring about may provide a withdrawal from community, and inestimable emotional pain, leading to chronic depression among some members of the ageing cohort. Whilst difficult to quantify, the costs to the social good of such an isolation spiral effect may outweigh all else.

DATA AND METHODOLOGY

The tools and techniques employed were simple in the extreme, and designed to permit one research person to fulfill multiple roles, in order to minimize costs of this self-financed pilot study. Pen and paper were used to record sound measurements –these recordings were collated and transcribed into an 'excel' set of analyses for each country studied: Canada, the U.S., the U.K. and Spain. A small, portable and relatively simple but dependable and accurate sound measuring device was used, to provide decibel measurements, one per second, over 2 consecutive periods of 15 minutes each, except in the cases of 2 locations where the decibel level was registering over 90, for a significant period of time –in those cases, the observation period was halved to 15 minutes, for health and safety reasons to protect the (elderly) researcher.

Difficulties in Sense Measurement

Sound is not the most difficult human sense to attempt to measure in terms of impact. Our olefactory sense poses an even greater problem, though it has been considered our most primeval (and therefore fundamental motivating?) sense. Taste is likewise a highly subjective sense –one person's notion of delicious may be another person's definition of foul. Touch and vision would seem to be easier to measure, especially in terms of degeneration through the ageing process. However important these all are for a comprehensive understanding of the composite of human degeneration, the focus in this paper has been mostly restricted to hearing loss and related problems, due mostly to its pandemic proportions and the fact that its import appears to have been relatively underreported.

Analysis -Some Highlights from the Empirical Study

With one minor exception, (where there were no other data available for one specific location), decibel levels below 70 db were excluded from this analysis, since they were considered below a risk level or a normal annoyance level for seniors.

In Canada 5 locations were selected, all within the province of Ontario. 4 locations were in Toronto, one in Port Credit, a small suburban town some 25km west of Toronto, situated on the Credit River as it enters Lake Ontario. The total number of sound measurements recorded at 70+ decibels was 2,402.

Close to 50% (1,171) of the sound measurements were below 75, and a further 300 measurements were 75+, but below 80 decibels, making a total of just over 61% of recordings below the 80 decibel level. The vast majority of measurements comprising the 70-74.9 sound range (857) consisted of light vehicles (cars and vans) traversing the epicenter of downtown Toronto, at Yonge and Bloor. The only other significant mass of measurements recorded was also at that intersection, and consisted of a busker playing a Chinese one-string instrument. That same source provided the overwhelming majority of sound measurements for the next range of decibels 75-79.9. Construction vehicles provided the majority of measurements of sound in the next range of 80-84.9, and most of those were in the mid-town Toronto. The total number of measurements in that range, at 11, are relatively small. A different source of sound forms the bulk of the recordings making up the vast majority (732/740=98.9%) of the decibel range of 85-89.9. In fact the range parameters mask a worse reality: the vast majority of the sound recordings in this range were at or above 89. However, the recordings were in a private not a public space –a commercial dance hall; thus participants were electing to be there; and if uncomfortable with sound levels, to leave. The same source provided the majority of sound measurements in the range 90-94.9 (147/158=93%); but the remainder (11/158=7%) were recordings of the sirens/horns of emergency vehicles (police/fire/ambulance). 20 further sound recordings from dance music fell in the next decibel range of 95-99.9, and just one topped the 100+ range.

In the U.S. 4 locations were selected, 2 in the Falls area of Niagara Falls, and 2 in the city of Buffalo, in upstate New York. The total number of sound measurements recorded at 70+ decibels was 49.

The contrast of paucity of data between Canadian and U.S. locations is clearly striking. It is mostly explained by the fact that, with exception of the Rainbow Bridge recordings (there being no other recordings measured there whatsoever!) no recordings below 70 decibels were included in the collation of the data. Both Niagara Falls sound measurements record zero vehicles, they being too far away to affect the measurement and the Falls themselves acting as an effective 'sound blanket for other extraneous sound; likewise no music was measured/recorded for any of the 4 locations. In fact the greatest contributors to sound were buses in the Buffalo area, which made up 25/47=53% of the total sound sources at 70+ decibels. Even the buses exceeded the 80 decibel threshold in only 6 instances out of the 49 measurements, comprising just 12% of the U.S. total. A further explanation to the paucity of high decibel recordings in the Buffalo area might be that it is an economically depressed area, and few private vehicles were in evidence, compared for example to downtown Toronto, in the Canadian portion of the study. (Additional data collection in the U.S. would be warranted in a supplementary study, and should include other urban environments, e.g. New York city/Washington D.C.)

In the U.K. 5 locations were selected, 3 in London and 2 in Bournemouth, which is a seaside tourist-oriented town on the South Coast of England. The total number of sound measurements recorded at 70+ decibels was 811.

As with Toronto, Canada, the most striking figures making up high decibel recordings stem from the same source –music (both 'canned', not live). A major difference is that in the case of the U.K. the music was in the public arena, and was in fact being used as a prelude to a series of marathons and mini marathons, making up a 'Marathon Weekend', whose proceeds were designated for charity. The vast majority of the recordings in the range 85-89.9 (270/283=95.4%) emanated from the loudspeakers pumping out music for several hours, within 20m. of Bournemouth Pier, and even closer to the seafront promenade, a favourite walking/cycling route for people of all ages (and a silent red-tailed fox encountered outside of measuring hours, quite late at night!). Likewise the 90-94.9 range is dominated by the loudspeaker music, providing 28/34=82.4% of the total number of U.K. sound measurements at that relatively high level. Easily overlooked but still worthy of note is the proportion of buses (15/111=13.5%), motorbikes (10/111=9%) and loud men talking/shouting/laughing in the context of a restaurant patio on Edgware Road, close to the West End of London (66/111=59.4%), which would comprise the total of sound measurements in the 80-84.9 db range, if we were to exclude the measurements for music.

In Spain 5 locations were selected, 2 in Lloret de Mar, a seaside tourist town some 75km North of Barcelona, 1 in Girona, an old town somewhat inland and just less than 100km North of Barcelona, and 2 in the city centre of Barcelona. The total number of sound measurements recorded at 70+ decibels was 1,384.

Only a very small proportion of sound measurements exceeded the 80 db level: 152/1384=11%. Of these the great majority emanated from a handtool being used to repair the wall of a hotel near its outside patio, in Lloret de Mar. The sound continued constantly for 5 minutes during the measurement period, then ceased. Other than that one noise source, the main contributor to 'noise pollution' would be considered motorbikes, which make up the majority of the sound measurements in all 3 ranges: 70-74.9, 75-79.9 and 80-84.9 dbs. Nonetheless trucks and buses do contribute a major source of sound in the 70-79.9 ranges, esp. in the city centre of Barcelona –that finding perhaps not to be unexpected. However their contribution to noise above the 80 db level was found to be negligible throughout the 5 locations measured in Spain.

Aggregating all 4 countries' sound measurement totals, from 19 locations, the study recorded 4,644 units of sound of 70 decibels or higher. Of this number, 1,789 registered 80+ decibels (38.5%); 216 registered 90+ decibels (4.7%), and just 1 measurement registered over 100 decibels.

DISCUSSION –WIDER IMPLICATIONS OF PILOT STUDY

A-Social Psychological Questions to Address, Within A Regulatory Context of Sound and Noise

In pondering the results of this admittedly limited empirical study, the researcher was led to ask himself why people do seek to make sounds which were above the norm; i.e. why did they make excessive noise? The following seeks to provide at least a partial categorization, in the hope of leading the way into further and more rigorous investigation for the motivation of loud noise perpetrators:

1-*Status-seeking noise perpetrators*:, e.g. operators of loud sports cars and motorbikes rid

2-*Other personal attention-seeking noise perpetrators*, e.g. people using vehicle horns for reasons other than danger warning; loud talking, shouting, laughing, shrieking, screaming, singing, whistling and crying.

It is clear that categories 1/ and 2/ are not mutually exclusive; however a person operating a loud vehicle for pleasure (as opposed to a truck or bus driver, for example) will be subjecting him/herself to constant attention, both auditory and visual, which will underline their status aspirations/pretensions; whilst those employing personal sound production, such as loud talking, shouting and laughing, would find it difficult to sustain attention and any status which might attach to that, over long periods of time. Exceptions of course exist, such as busking at high volume level, which would be aimed to attract attention, and would be expected to attach to the perpetrator a particular socio-economic status –but probably not the high SES which the sports car operator might be seeking to project. The busker recorded in Toronto would provide an apposite example.

Only in the last example can the motivation for making loud noise be ascribed to commercial reasons; in all the other examples, one would expect the motivation to be social and/or psychological. In terms of attempting to modify the behaviour of noise perpetrators, different approaches would be required. Different cultures and different social order legislation and enforcement exist in each administration. Additional study would be required to explore how various administrations might, and how in actuality they do attempt to contain, control and curtail decibel levels from the above personal activity source. In Toronto, as an example, the advent of Spring ushers in a season of ear-splitting motorbike noise, which may not be legal but is permitted/condoned by the authorities nonetheless!

Other categories of excessive noise production are not personal in orientation. The following is a partial but not exhaustive list of some of these categories:

3-Alerts; 4/ Alarms; 5/ Public events; 6/ Military/Political/Civil disturbances; 7/ Unintended side effects of activities.

3-Alert modes have used sound, often quite loud, as the medium of choice since time immemorial, for letting people, often the public in general, know clearly and unambiguously of some phenomenon deemed worthy of their attention. Examples would include the chiming of Church Bells, and of its corresponding Muezzin by Mosques, as calls to prayer and/or religious services.'Tempus fugit' has been punctuated by public and private clocks likewise for centuries, some of which have acted as major tourist attractions – consider Big Ben in London. 'Grandfather clocks' with loud chimes have often acted as centrepieces in grand houses open to the tourist public, and in museums too. All the foregoing alerts can be considered quite valuable to the elderly –the sound is often pleasing, if not mellifluous, and the reason for the alert may evoke pleasant associations.

Wake-up calls, called 'reveilles'in many military contexts, often deploy quite loud music (e.g. the bugle) to alert sleeping militia of the need to wake up and return to work. According to the demographics of militaries, not too many elderly should now be disturbed by'reveilles'!

4. Alarms have much in common with Alerts, but are worth distinguishing. Alarms are intended to alert people, and often the public in general of something unusual and potentially or actually dangerous. Fire bells, and nowadays their electronic equivalent, have been used for centuries. Virtually all emergency vehicles are equipped with alarm signals, both visual and aural –sirens are part of the backdrop noise of a big city, especially near major hospitals, where emergency vehicles are seldom not in use. During wars air raid sirens become essential alarm signals to alert people to take cover.

5. Public events such as outdoor concerts, sports events, exhibitions and shows can often come with large decibel measures. Examples would historically include firework displays (still popular), and more recently air shows. Outdoor concerts of popular performers will often attract crowds in the tens of thousands. One could normally expect that the larger the number of people congregated, the higher the level of sound. Sports events such as major international soccer games may serve to attract large groups, identifying themselves as team supporters, but whose ancillary aim may be to use the event as a vehicle to anonymously 'let off steam' –i.e. act in rowdy behaviours not normally tolerated –perhaps especially when fans are not 'home fans'e.g. are international tourists in the foreign host city (Milan, Barcelona, Madrid etc. have been targets for U.K.'soccer hooligans').

Mass demonstrations can be quiet, orderly and exude calm. More often they are accompanied with noise and rowdy behaviour, and may attract 'counter-demonstrations', which can be expected to augment the sound level heard by the proximate public.

Public events may be orchestrated by Government for political purposes e.g. speeches of political leaders –Hitler, Stalin, Castro; and the noisy show of public executions (a common spectacle in pre-20th century England; and still used an instrument of public policy of intimidation in such countries as N. Korea –'pour encourager les autres'. All spectacles of such ilk can be expected to be accompanied by loud decibel levels, as part of the 'fanfare'!

6. Military/Political/Civil disturbances such as demonstrations, coups, counter-coups, civil war, invasions etc. are invariably accompanied by high volume noise –measured in decibel levels that can be difficult to

capture with low-cost equipment. Not just shootings and explosions but the activities of military engagement, such as tank invasion, all come with sounds which can induce auditory injury, if not long-term deafness. Again a caveat to tourists, even those seeking disaster contexts; and even more so to its elderly cohort.

7. Unintentional side effects ("collateral damage") are not confined to military operations. Much of the loudest everyday urban noise can be attributed to the use of machinery and tools in and/or near to public spaces, which are intrinsically noisy to operate e.g. construction machinery such as mechanical shovels, pneumatic drills (used extensively for road repairs, which are ubiquitous in large urban centres), and even construction vehicles. Whilst the intention is construction/maintenance/repair of infrastructure, some private, much of it public, the activities come at costs which are easy and convenient to overlook – economists might be tempted to classify them as 'externalities' because they are not borne by the noise originator, who will derive benefit from the activity. High levels of noise are one important element of these side effects. The more they are highlighted, the less likely are they to be tolerated by the public at large, or ignored by the funders of the construction/repair projects –be they private or public sector.

B-Noise in Public vs. Private Space

Examples abound:

1-Public road and sidewalk space, contrasted with

2-Private dance halls

3-Use of parks, promenades etc. for public but noise-producing events –such as the high-decibel music measured and recorded in the empirical research above, at Bournemouth Pier, for several hours, prior to the Marathon weekend.

C-Twilight Space (the Interstices Between Public and Private)

A good common example is the use of patios by restaurants, which take over some pedestrian pavement space, usually next to a road, but sometimes next to a lake/waterway, and/or a boardwalk adjacent to a waterway. The empirical observations on Edgware Road fit the former, more common category. The night market of Siem Reap, noted as a holy temple city in Cambodia, authorized stalls selling alcohol, which attracted customers by playing music consistently above the 90 decibel levels, and often exceeding 100 dbs –above the level to be safely measured for empirical study. Similarly the night clubs in the Nana precinct of Bangkok emitted sound levels consistently exceeding 90 decibels and often topping 100 –again levels higher than considered safe by hearing experts.

c-Power, Status and Mobility

The arrogation of public space for private use

The phenomenon is not new. It was reported by the present author in his research in the 1990s, in particular in Jakarta, Indonesia (Lehrer, 1995), where ostensibly public sidewalks had been virtually totally arrogated by street hawkers and fast-travelling motorcyclists, to cut through road traffic. In its own way it reflects and underscores the relative power, status and mobility of many echelons of the local members of each society, in addition to the degree of power and will of the regulatory authorities. In Beijing 20 years ago, the bicycle rider represented such an overwhelming critical mass of those persons seeking mobility, that their needs could not be ignored –they took over much of the road space. In addition regulation was such that sidewalks

remained the haven of pedestrians. In Jakarta at that point in transportation history, the motorbike was "king": pedestrians used sidewalks at their peril. Those pedestrians (and cyclists) with any disability, (visual, aural, ambulatory or a combination of each, reinforcing one another in motility impairment) became 'sitting ducks' for what one mt euphemistically term accidents.

Compensation and adaptation mechanisms vs. the compounding effect of mutually reinforcing vulnerabilities

The plasticity of the brain has recently been demonstrated to allow some degree of debility in one area to be compensated for partially by an enhancement of other areas: blind piano tuners have an advantage over sighted, insofar as their hearing is more sensitive and acute. Similarly blind massage therapists have in some locations managed to create a niche market, due to their enhanced sense of touch.

It makes good social and economic sense to support this phenomenon of compensation leading to adaptation; it should also be recognized and supported by innovative technology to enhance the process of optimizing the brain's innate plasticity. However, when degeneration associated with ageing is added to the process of deterioration of senses, additional problems may arise, within the context of social settings and perhaps manifested especially in the ongoing desire/need for mobility and social interaction. Whilst the brain may compensate for reduced vision and impaired hearing, by remembering sights and sounds in its cellular archives, there is still a limit to its ability to 'connect' increasing gaps in visual and aural dots. Reaction time slows. An imbalance of hearing between the two ears will have some impact on an individual's awareness of the source of a sound, including one which poses risk, and also to her/his sense of balance. Falls among the elderly are responsible for many additional medical problems, (e.g. hip fractures), but at root many of the falls may be caused by hearing impairment. All of these interconnected causes may help explain to some degree the recent sharp increase in the number of pedestrian injuries and fatalities (According to a CBC World Report: 'Pedestrian deaths are sharply outpacing fatalities overall, climbing 25 per cent from 2010 to 2015, according to Retting's research. Total traffic deaths increased about six per cent over the same period –CBC World, 2017) This morbid scenario underscores the risks attached to mobility for those with low motive power, together with the frequently low, sometimes unrecognized, social status of the pedestrian.

CONCLUDING COMMENTS AND RECOMMENDATIONS

A- Personal Strategies to Attenuate Impact of Noise Pollution (for All Ages)

1-use of ear plugs
2-use of earphones/headsets, attached to music medium (e.g. Ipod)
3-use of earphones specifically equipped with 'white sound' insulation (sometimes referred to as 'noise cancelling')
4-removing oneself from major source(s) of noise pollution

2 caveats would seem appropriate here: i/ ear plug and headset use would probably increase the risk of road accident/injury, especially for pedestrians and cyclists, who need to be especially alert to changing traffic conditions due to their inherent vulnerability; and ii/ the personal strategies may be less readily available to the ageing cohort, especially the'old old'many of whom may have not dealt successfully with new technology than their younger counterparts.

B-Tentative Public Policy Recommendations

1. Establish national and global programmes to support both public and private health initiatives in addressing age-related hearing impairment.

2. Provide physical and organizational resources for monitoring noise pollution, and instal monitoring devices (similar to CCTVs), connected to a central noise control hub.

3. In public spaces where noise above a certain prescribed level is permitted/facilitated (e.g. construction sites, road repair locations, music and loud-speakered events such as concerts and 'sportsfests'(e.g. marathons), warnings given (visual signs, radio/t.v. announcements, social media etc.) that the decibel level might exceed some persons' tolerance levels.

4. Fine the owners and/or confiscate the objects of major perpetrators of noise pollution, whose decibel levels are considered a risk to the public -e.g. excessively loud motor-bikes, buses, (esp. private and tour buses), trucks and construction vehicles.
5. Establish scientifically-based limits for decibel levels, mount a large-scale publicly-funded campaign to make the public aware of the hearing damage caused by noise pollution, and set target levels for graduated noise reduction for key noise producers

6. Provide and publish annual reviews of success rate in reducing decibel levels in key spots in each jurisdiction.

REFERENCES

American Academy of Otalaryngology. Hyperacusis: An Increased Sensitivity to Everyday Sounds. Patient Health Information, 2016.

Audiology World News (AWN) Presentation by Prof. Pawel Jasterboff on Tinnitus, Decreased Sound Tolerance and TNT. 7th World Tinnitus Conference, June 2013

Banks, Rex, Director of Hearing Healthcare. Private meeting to discuss hearing problems of the elderly. At Canadian Hearing Society HQ.. October 2016

CBC World News. "Pedestrian Deaths spike 11%....", March 30, 2017.

Center for Disease Control. Weekly Mortality and Morbidity Report. February, 2017.

Lehrer, K. NMT in Beijing, Jakarta, Lennox Head & Sydney. AustralianCyclist,Feb1995

Lehrer, K. '*Sustainability and its Constraints in the Global Tourist Industry'* Article published in the Journal of Tourism and Hospitality Management, May, Vol. 2 No. 5, pp. 183-197. 2014

NHANES –National Health and Nutrition Examination Survey, 2011-2012.
Van Kamp, I. and Davies, H. Noise and Health in Vulnerable Groups –A review. Noise and Health, 15, 164, pp 153-159, 2013

Washington Post, '17, Feb 7. L Bernstein: A quarter of adults in US have hearing loss

BIOGRAPHY

Dr. Keith Akiva Lehrer, CPA, is a Fellow of the Institute of Chartered Accountants of England And Wales. He teaches Management and Organizational Behaviour at York U., and is the founding director of El Instituto de Bienestar, Costa Rica.

SPANISH PROCEEDINGS

INCONSTITUCIONALIDAD DE LA TASA ADICIONAL DE IMPUESTO A LOS DIVIDENDOS EN MÉXICO

Ernesto Hernández Soto, Universidad Autónoma de Baja California

RESUMEN

En México, durante la reforma fiscal de 2014 se estableció una sobretasa de 10% de impuesto adicional a las personas físicas que perciban dividendos, lo cual demerita el rendimiento y se percibe como un disuasivo de nuevas inversiones, amén de la contradicción entre la política de promoción de inversión privada y la política fiscal. En ésta investigación se analizó la constitucionalidad de esta sobretasa conforme a los principios de legalidad, proporcionalidad y equidad, mediante la implementación de un método cualitativo de carácter explicativo, con un procedimiento inductivo, deductivo, analítico, y sintético; se recolectó y analizó abundante material doctrinal, jurisprudencial e investigaciones previas que versan sobre los citados principios constitucionales. Los resultados muestran que ésta sobretasa cumple con el principio de legalidad, por emanar dicha norma de un proceso legislativo e incorporar los elementos esenciales del tributo; pero respecto de los principios de proporcionalidad y equidad, ésta norma no cumple con ellos por gravar discriminadamente y diferenciar sin base objetiva alguna a los socios o accionistas de personas morales solamente, situación que los distingue sin motivo justificado de otros contribuyentes que también generan riqueza. Se concluye que la sobretasa en comento es inconstitucional conforme a los principios de proporcionalidad y equidad.

PALABRAS CLAVE: Inconstitucionalidad, dividendos, impuesto, legalidad, proporcionalidad, equidad.

UNCONSTITUTIONALITY OF THE ADDITIONAL TAX ON DIVIDENDS IN MEXICO

ABSTRACT

In Mexico, during the 2014 tax reform it was established a surcharge of 10% additional tax to the individuals that perceive dividends, which diminishes their investment return and it's perceived as a dissuasive of new investments, in addition to the contradiction between the private investment promotion and tax policies. In this research its was analyzed the constitutionality of this surcharge, according to the legality, proportionality and equity values, through the implementation of a qualitative method of explanatory nature, with a inductive, deductive, analytical, and synthetic procedure; it was collected and analyzed abundant doctrinal, jurisprudential, and previous investigations materials that deal with the aforementioned constitutional principles. The results show that this surcharge complies with the legality principle, because it proceeds from a legislative process and it incorporates the essential tax elements; but in respect of the proportionality and equity principles, this rule doesn't comply with them due to discriminatory taxation and differentiate without any objective basis the partners or shareholders of collective entities only, a situation that unjustifiably distinguishes them from other taxpayers who also generate wealth. It is concluded that the surcharge in question is unconstitutional in accordance with the principles of proportionality and equity.

JEL: K10, K34

KEYWORDS: Unconstitutional, dividends, tax, legality, proportionality, equity.

INTRODUCCIÓN

Las economías mundiales giran en torno a las inversiones productivas, y en éste escenario los Gobiernos juegan un papel elemental al convertirse en rectores de la economía de sus respectivos países; no obstante, la inversión privada de igual manera se ha convertido en un importante agente de crecimiento y bienestar económico, ya que complementa a la actividad gubernamental y fortalece y apuntala el crecimiento económico. En este sentido, ambos participantes se establecen en una relación simbiótica en donde uno requiere del otro para lograr sus respectivos objetivos; el Gobierno requiere de inversionistas que creen fuentes de trabajo, generen crecimiento económico, construyan la infraestructura del país, ofrezcan bienes y servicios en un ámbito de competencia económica, etc.; y los inversionistas requieren del Gobierno el establecimiento de reglas claras que respalden y le den certeza a sus inversiones, les permitan competir y crecer, les proporcionen la debida seguridad social, el acceso a infraestructura productiva que les permita mejores condiciones de competitividad, etc.

Tan importante es la inversión privada, que los Gobiernos promueven activamente sus respectivos países en un afán de lograr que en ellos se establezcan las industrias y comercios de clase mundial, los cuales representan un acceso a mayor y mejores bienes y servicios que traen como consecuencia un mayor bienestar social. México, como integrante de la comunidad internacional, no ha sido ajeno a esta relación y promoción de inversiones, y durante los años anteriores se han logrado colocar importantes proyectos productivos en el país en las áreas de industria automotriz, sector aeroespacial, y maquiladoras principalmente, inversiones que han ingresado importantes cantidades de divisas al país, creando fuentes de trabajo, generación de riqueza, desarrollo social y humano, equilibrio en la balanza comercial, etc. Independientemente de lo anterior, en la reforma fiscal de 2014 se incorporó un segundo párrafo al artículo 140 de la Ley del Impuesto Sobre la Renta el cual dispone:

"Artículo 140. […]

> *No obstante lo dispuesto en el párrafo anterior, las personas físicas estarán sujetas a una tasa adicional del 10% sobre los dividendos o utilidades distribuidos por las personas morales residentes en México. Estas últimas, estarán obligadas a retener el impuesto cuando distribuyan dichos dividendos o utilidades, y lo enterarán conjuntamente con el pago provisional del periodo que corresponda. El pago realizado conforme a este párrafo será definitivo."*
>
> *[…]*

Esta disposición crea una contradicción entre la política de promoción de inversiones, y la política fiscal del país, ya que por un lado se alienta la inversión mediante las bondades que el país ofrece, y por otro lado se castiga de manera incongruente y desigual la percepción efectiva del rendimiento de esas inversiones, lo cual impacta de manera importante el establecimiento de nuevas inversiones. Dentro de la parte dogmática de la Constitución Política de los Estados Unidos Mexicanos, se encuentra en su artículo 31, fracción IV, una serie de valores a los que deben de constreñirse las contribuciones establecidas en el país, tales como el destino del gasto público, la residencia, la proporcionalidad, la equidad, y la legalidad; estos son valores doctrinales que a través de los siglos han evolucionado para convertirse en un parámetro de control para evitar abusos del poder tributario de los Gobiernos, y los cuales fueron adoptados e incorporados por el constituyente en la Carta Magna. Esos principios contenidos en la fracción en comento, se infieren como las limitantes al poder tributario que ejercen la Federación, los Estados y los Municipios, por lo que por ende, este poder tributario no es absoluto, sino que deberá en todo momento el apegarse a los parámetros constitucionales aplicables, por lo que cualquier contribución que no se apegue estrictamente a esos parámetros o principios, resultará inconstitucional y podrá ser impugnada su aplicación mediante las medidas de protección y defensa establecidas en la misma constitución.

En esta investigación se analizó si la disposición en comento cumple a cabalidad con los principios constitucionales de legalidad, proporcionalidad y equidad, y no se fundamenta en investigación previa realizada para este propósito.

REVISIÓN DE LITERATURA

Los tributos, diezmos, alcabalas, aportaciones, cánones, gravámenes, aranceles, cargas, impuestos, o contribuciones, como a través del tiempo se les ha denominado a toda aquella transmisión de riqueza a efectuar de manera obligatoria a los Gobernantes, son tan antiguos como el hombre, ya que desde tiempos inmemoriales los clanes, grupos, tribus o sociedades de humanos se han visto en la necesidad de organizarse de manera tal que colectivamente se pudieran satisfacer las necesidades sociales de todos por igual, ya que desde un punto de vista individual es extremadamente difícil – o imposible tal vez – el cumplir con todos los requerimientos, tales como: alimentación, seguridad, habitación, educación, etc. En efecto, la historia ha sido testigo de que en este largo camino recorrido por la humanidad, los impuestos han sido un elemento importante en la organización y prosperidad de las sociedades, pero de igual manera han sido objeto de una práctica despótica e indiscriminada de Reyes, señores feudales, clero, emperadores, etc. Federico Lara Peinado (1982), cita en su obra intitulada "Código Hammurabi" lo siguiente:

> *"En el siglo XII A.C., cuando ya hacía cinco siglos que Hammurabi había desaparecido de la historia, un Rey Elamita, Shutruknakhunte, realizó una victoriosa incursión por tierras mesopotámicas (1155 A.C.) aprovechando la decadencia de la dinastía Cassita, y a la que no pudo hacer frente el último Cassita, Zabada-shumaiddina. Aparte del cuantioso botín y de los pesados tributos que tal Rey impuso a ciudades y pueblos realizó también un brutal saqueo de obras de arte, llevándose a su capital, Sussa, las que consideró de mayor interés, colocándolas allí como preciados trofeos de guerra."*

Este hecho histórico ejemplifica claramente cómo los tributos eran cuantificados a simple capricho de los soberanos, y más aún, el despojo que se detonaba para las sociedades vencidas. Desde que Adam Smith (1776) estableció en su máxima obra intitulada "Investigación Sobre la Naturaleza y Causas de la Riqueza de las Naciones", de una manera sistemática y racional las características que deberían de regir a un sistema nacional de impuestos, se inició una verdadera revolución jurídica que ha evolucionado hasta lo que ahora se conoce como "principios tributarios". Los valores que Adam Smith (1776) estableció fueron: igualdad y proporcionalidad, certidumbre, comodidad de pago, y economía en la recaudación. Se analizó de manera general lo que Adam Smith (1776) conceptualizó sobre los anteriores principios: Igualdad y Proporcionalidad:

> *"Los ciudadanos de cualquier Estado deben contribuir al sostenimiento del gobierno, en cuanto sea posible, en proporción a sus respectivas aptitudes, es decir, en proporción a los ingresos que disfruten bajo la protección estatal. Los gastos del gobierno, en lo que concierne a los súbditos de una gran nación, vienen a ser como los gastos de administración de una gran hacienda con respecto a sus copropietarios, los cuales, sin excepción, están obligados a contribuir en proporción en sus respectivos intereses. En la observancia o en la omisión de esta máxima consiste lo que se llama igualdad o desigualdad en la imposición."*

Con esto se advierte que para Smith (1776), la igualdad radica en que todos los gobernados estarán obligados a contribuir para los gastos del gobierno, y la proporcionalidad radica en que las contribuciones deben ser de acuerdo a las posibilidades de cada individuo. Certidumbre:

> *"El impuesto que cada individuo está obligado a pagar debe ser cierto y no arbitrario. El tiempo de su cobro, la forma de su pago, la cantidad adeudada, todo debe ser claro y preciso, lo mismo para el contribuyente que para cualquier otra persona. Donde ocurra lo contrario resultará que*

> *cualquier persona sujeta a la obligación de contribuir estará más o menos sujeta a la fórmula del recaudador, quien puede muy bien agravar la situación contributiva en caso de malquerencia, o bien logrará ciertas dádivas, mediante amenazas. La incertidumbre de la contribución da pábulo al abuso y favorece la corrupción de cierta gente que son impopulares por la naturaleza misma de sus cargos, aun cuando no incurra en corrupción y abuso. La certeza de lo que cada individuo tiene obligación de pagar es cuestión de tanta importancia, a nuestro modo de ver, que aún una desigualdad considerable en el modo de contribuir, no acarrea un mal tan grande –según la experiencia de muchas naciones- como la más leve incertidumbre en lo que se ha de pagar."*

De lo anterior se desprende que para Adam Smith (1776), la certidumbre radica en la claridad y precisión con que la norma esté elaborada, ya que solamente así, cualquier individuo tendrá certeza respecto de cuándo, cuanto, como, y a quien le deberá de pagar.

Comodidad de Pago: Para Adam Smith (1776), el principio de comodidad en el pago radica en la fijación de la época de pago en el momento más oportuno para el individuo, dependiendo de su ciclo económico. Este ilustre pensador, consideró así este principio por virtud de que en su época las principales labores productivas, tales como agricultura, ganadería, y pesca, podían fácilmente determinarse su ciclo conforme a las estaciones del año, afluencia de factores, temperaturas, etc., y por ende, establecerse con suma precisión las fechas o épocas de la realización de las utilidades.

Economía en la Recaudación: Para Smith (1776), este principio radica en una formula sencilla, esto es, en la relación costo – beneficio, ya que de nada ayuda que el costo de la recaudación sea igual o muy similar a la recaudación obtenida, ya que esto no acarrea beneficio alguno para la sociedad, por lo que Smith (1776) consideraba que lo que el Gobierno recaude debe de ser considerablemente mayor al valor de los esfuerzos del mismo para lograrlo, lo cual se podría lograr mediante una aplicación coherente de la forma y época de pago. Sobre de estos dos últimos principios, el maestro Vergara Tejada (2005) dice en su obra intitulada "Defensa Legal del Contribuyente en Materia Fiscal" lo siguiente:

> *"Si bien los principios de igualdad, proporcionalidad y certidumbre han sido recogidos por nuestro sistema tributario y elevados a verdaderas garantías individuales, no así el principio de comodidad en el pago, toda vez que en nuestro país el pago de los tributos es en base al principio de autodeterminación de los impuestos. Además, en la época de Adam Smith las principales actividades eran la agricultura y la ganadería, cuyas épocas de utilidad podrían predecirse con exactitud y por ende podía aplicarse el principio de comodidad en el pago. Y por otro lado eran los cobradores de los impuestos los que visitaban en sus domicilios a los contribuyentes y por ende podían fijarse en precisión los gastos ocasionados en la recaudación, con lo cual podía aplicarse eficazmente el principio de economía en la recaudación."*

Así pues, de una manera muy precisa el ilustre pensador Adam Smith (1776) definió y conceptualizó los principios sobre los que deberían establecerse las contribuciones, principios que como se comentó anteriormente, siguen vigentes y fundamentan la gran mayoría de los sistemas tributarios modernos. El Maestro Gregorio Sánchez León (2003) en su obra intitulada "Derecho Fiscal Mexicano" comenta:

> *"En la época histórica de la Colonia, y por lo mismo, durante la Conquista, la Primera Real Audiencia y el Virreinato, la Real Hacienda, se fue incrementando con impuestos, que se decretaban por el Consejo de Indias, a través de los más diferentes ordenamientos como eran las leyes, ordenanzas, cédulas reales y acuerdos. Por lo anterior, en esa época se observaba parcialmente el principio de legalidad en materia tributaria."*

Tal ha sido la importancia de estos valores definidos por Adam Smith (1776), que en numerosas constituciones han sido incorporados como un parámetro de control constitucional contra posibles abusos

del poder tributario de los Estados. La Constitución Política de los Estados Unidos Mexicanos no ha sido ajena a esto, e incorpora los principios del destino del gasto público, proporcionalidad y equidad, y legalidad. Estos valores paulatinamente han evolucionado doctrinalmente, para lo cual para ésta investigación se analizaron las obras de Gregorio Sánchez León (2003), José Moisés Vergara Tejada (2005), Armando Porras y López (1967), Sergio Francisco de la Garza (2006), los cuales definen doctrinalmente las características, alcances, limitaciones y requisitos aplicables para esos valores o "principios tributarios". La proporcionalidad se refiere en materia tributaria a la capacidad de contribuir, esto es, a que el individuo tenga o haya generado una riqueza o haya realizado una actividad que implique un pago de alguna contribución, como ejemplos de lo primero tenemos el Impuesto Sobre la Renta, el cual grava los ingresos de las personas, y como ejemplos de lo segundo tenemos el Impuesto al Valor Agregado, y el Impuesto General de Importación y de Exportación.

Las contribuciones se generan una vez que la persona realiza la hipótesis de hecho y en derecho establecida, y la cual acarrea un pago relativo mediante las consideraciones en ley establecidas, por lo que con esto se logra que las contribuciones se generen mediante la realización de una actividad productiva, que conlleva una capacidad contributiva, contrario a como en la edad media las contribuciones eran impuestas. Este principio tutela que las contribuciones sean establecidas siempre y cuando la persona efectivamente realice una actividad que implica un ejercicio de riqueza, protegiendo así el patrimonio de esta contra un detrimento injusto. La equidad en materia tributaria, se refiere a la igualdad de primera mano, esto es, que así como el primer párrafo del Artículo 31 de la Constitución no establece distinción alguna, la equidad deberá de ser igualmente similar, y las distinciones que se puedan dar, obedezcan a la situación particular de los individuos frente a la ley por cuestiones objetivas de carácter económico, societario, etc. A este respecto, el Maestro Sergio Francisco de la Garza (2006), en su obra intitulada "Derecho Financiero Mexicano", comenta lo siguiente:

> *"Consideramos que la exigencia de proporcionalidad y de equidad que establece la fracción IV del artículo 31 constitucional es una de justicia tributaria y que en esta materia impera justicia llamada distributiva, la cual tiene por objeto directo los bienes comunes que hay que repartir y por indirecto solamente las cargas, entre ellas los tributos. En la distribución de las cargas, la justicia distributiva exige tratar a los iguales como iguales y a los desiguales como desiguales. Tal postulado no puede cumplirse si no es tomando en cuenta las distintas capacidades contributivas de los ciudadanos. El sistema más adecuado para medir las capacidades contributivas es el de los impuestos directos, que por su naturaleza pueden ser progresivos. Sin embargo, en los impuestos indirectos, que no pueden eliminarse de ningún sistema tributario, la distribución tiene que hacerse en forma proporcional."*

En ese tenor, la Suprema Corte de Justicia de la Nación (2003) comenta en su obra intitulada "Las Garantías de Igualdad" lo siguiente:

> *"Contribuir para los gastos públicos no es otra cosa que pagar impuestos. Según la fracción I del artículo 2º del Código Fiscal de la Federación, los impuestos "son las contribuciones establecidas en Ley que deben pagar las personas físicas y morales que se encuentren en la situación jurídica o de hecho prevista por la misma…" Desde luego, "la situación jurídica o de hecho" a que se refiere la fracción citada se relaciona con el principio de igualdad. "La equidad tributaria se erige como baluarte de la igualdad real de las personas, es decir, la igualdad jurídica. Habrá equidad en el pago de impuestos cuando el legislador reconozca desigualdades que surgen de situaciones de hecho en que se encuentren los gobernados. La situación que algunos de éstos guardan les impide pagar impuestos de la manera en que lo podrían hacer otros"*

La legalidad se refiere a Ley, esto es, que todas las contribuciones deberán de estar establecidas en una Ley que haya seguido el proceso de formación de leyes establecido en la Constitución. El principio de legalidad

tributaria puede enunciarse mediante el aforismo, adoptado por analogía del derecho penal, *"nullum tributum sine lege"* (De la Garza, 2006).Así pues, el principio de legalidad implica que la ley en que se establezca el tributo debe definir con suma precisión los elementos y supuestos que configuren la obligación tributaria, esto es, el hecho imponible, así como quienes serán los sujetos pasivos de esta obligación, el objeto, la base, y la mecánica de determinación de la contribución. Estos elementos básicos, por ende, no deben de quedar al arbitrio o discreción de la autoridad administrativa, por lo que su establecimiento en Ley debe de ser clara y precisa. Se exige también para la validez de la contribución que sea en la misma ley en donde se indiquen con claridad absoluta, los caracteres esenciales del impuesto, la forma, contenido y alcance de la contribución, de tal manera, que el gobernado conozca plenamente el valor de su obligación de contribuir y no se deje a la autoridad exactora la libertad de fijar discrecionalmente el tributo (Vergara, 2004). En este orden, toda contribución de cualquier índole que el Estado pretenda exigir, y que no provenga de una norma jurídica válida, será por ende enteramente inconstitucional, por violar directamente el principio constitucional mencionado. La Suprema Corte de Justicia de la Nación (2003) comenta en su obra intitulada "Las Garantías de Seguridad Jurídica" lo siguiente:

> *"La seguridad jurídica parte de un principio de certeza en cuanto a la aplicación de disposiciones tanto constitucionales como legales que, a un tiempo, definen la forma en que las autoridades del Estado han de actuar y que la aplicación que se haga del orden jurídico a los gobernados será eficaz."*

METODOLOGÍA

Esta investigación se realiza mediante la implementación de un método cualitativo de carácter explicativo, ya que esta permite concluir en un determinado resultado, en profundizar en los datos estudiados e interpretarlos, y permite flexibilidad en el desarrollo del tema de investigación (Hernández, Fernández y Baptista, 2010). A este respecto, Hernández, Fernández y Baptista (2010) establecen lo siguiente, en su obra intitulada "Metodología de la Investigación":

> *"El enfoque cualitativo se selecciona cuando se busca comprender la perspectiva de los participantes (individuos o grupos pequeños de personas a los que se investigará) acerca de los fenómenos que los rodean, profundizar en sus experiencias, perspectivas, opiniones y significados, es decir, la forma en que los participantes perciben subjetivamente su realidad. También es recomendable seleccionar el enfoque cualitativo cuando el tema del estudio ha sido poco explorado, o no se ha hecho investigación al respecto en algún grupo social específico. El proceso cualitativo inicia con la idea de investigación."*

El procedimiento de investigación es mediante la recolección de datos, centrada exclusivamente en la obtención de bibliografía vasta y suficiente que permita el establecer conclusiones acertadas respecto del tema investigado, por lo que el diseño es de teoría fundamentada (Hernández et al., 2010), por lo que una vez obtenida la bibliografía necesaria se realiza la investigación mediante los métodos inductivo, deductivo, analítico, y sintético (Sergio Gómez Bastar, 2012). En esta investigación, el Método Inductivo consiste en el estudio individual, razonado y estructurado de la obligación incorporada en el segundo párrafo del Artículo 140 de la Ley del Impuesto Sobre la Renta. A este respecto, Sergio Gomez Bastar (2012) comenta:

> *"El método inductivo, es un procedimiento que va de lo individual a lo general, además de ser un procedimiento de sistematización que, a partir de resultados particulares, intenta encontrar posibles relaciones generales que la fundamenten. De manera específica, "es el razonamiento que partiendo de casos particulares se eleva a conocimientos generales; o, también, razonamiento mediante el cual pasamos del conocimiento de un determinado grado de generalización a un nuevo conocimiento de mayor grado de generalización que el anterior."*

El Método Deductivo parte del razonamiento que se hace del estudio de las leyes, principios doctrinales y precedentes jurisprudenciales aplicables al caso de estudio. Sobre este método, Sergio Gomez Bastar (2012) comenta:

> *"Método Deductivo: Este método, a diferencia del inductivo, es el procedimiento racional que va de lo general a lo particular. Posee la característica de que las conclusiones de la deducción son verdaderas, si las premisas de las que se originan también lo son. Por lo tanto, todo pensamiento deductivo nos conduce de lo general a lo particular. […]"*

El Método Analítico consiste en la individualización de las partes de un todo, con el objeto de estudiarlas separadamente, y así, mediante esta fragmentación en sus principios constitutivos, se logra un entendimiento más amplio y completo. Sobre este método, Sergio Gomez Bastar (2012) comenta:

> *"Método Analítico: Este método "consiste en la extracción de las partes de un todo, con el objeto de estudiarlas y examinarlas por separado, para ver, por ejemplo, las relaciones entre éstas", es decir, es un método de investigación, que consiste en descomponer el todo en sus partes, con el único fin de observar la naturaleza y los efectos del fenómeno. Sin duda, este método puede explicar y comprender mejor el fenómeno de estudio, además de establecer nuevas teorías."*

El Método Sintético, el cual consiste en reunir las partes o elementos para analizarlos como un todo, su naturaleza y comportamiento, logrando con esto la identificación de las características del fenómeno estudiado. A este respecto, Sergio Gomez Bastar (2012) comenta:

> *"Método Sintético: Su principal objetivo es lograr una síntesis de lo investigado; por lo tanto, posee un carácter progresivo, intenta formular una teoría para unificar los diversos elementos del fenómeno estudiado; a su vez, el método sintético es un proceso de razonamiento que reconstruye un todo, considerando lo realizado en el método analítico. Sin duda, este método permite comprender la esencia y la naturaleza del fenómeno estudiado."*

RESULTADOS

Conforme a los objetivos planteados en esta investigación, la misma se realizó evaluando el cumplimiento de los principios constitucionales de Legalidad, Proporcionalidad y Equidad respecto de la sobretasa de Impuesto Sobre la Renta al pago de dividendos a personas físicas. Respecto del principio de Legalidad, se demuestra que la norma investigada emanó correctamente de un proceso de formación de leyes, acorde a los parámetros constitucionales aplicables, y dentro de la Ley especial se contienen los elementos esenciales del tributo, esto es, los hechos imponibles, los sujetos pasivos de la obligación tributaria que va a nacer, así como el objeto y la cantidad de la prestación; por lo que en la especie esos elementos no quedaron al arbitrio o discreción de la autoridad administrativa.

Respecto del principio de Proporcionalidad, se demuestra que la norma investigada al establecer una sobretasa de impuesto como un pago definitivo, acarrea que este impuesto no pueda ser compensado o acreditado contra el mismo u otros impuestos, situación que lesiona discriminadamente la percepción de riqueza sin ninguna causa objetiva; esto es, la tasa efectiva de impuesto para estos individuos será proporcionalmente mayor, comparada contra otros agentes económicos que generen riqueza comparable, situación que va en detrimento del principio de proporcionalidad que estas normas deben de guardar.

Respecto del principio de Equidad, se demuestra que la norma investigada distingue sin motivo justificado alguno a personas que frente a la Ley deben de tener la misma condición; esto es, quienes tributan como personas físicas no serán sujetas a esta sobretasa, y quienes tributen a través de entidades colectivas si, aunque ambos realicen el mismo tipo de actividades; y en el caso del pago de dividendos a otra entidad

colectiva, como por ejemplo una controladora, no se causa esta sobretasa; estas situaciones no guardan lógica jurídica alguna en detrimento de la equidad que estas normas deben de guardar.

CONCLUSIONES

De los resultados obtenidos, se concluye que la sobretasa de impuesto adicional a los dividendos es: Respecto del cumplimiento del principio de Legalidad, es constitucional por haber emanado del debido proceso legislativo, e incorporado en la Ley especial los elementos esenciales del impuesto. Respecto del cumplimiento del principio de Proporcionalidad, es inconstitucional por gravar discriminadamente a individuos que no tienen una capacidad contributiva mayor solamente por su condición de socios o accionistas de entidades colectivas. Respecto del cumplimiento del principio de Equidad, es inconstitucional por distinguir sin razón o motivo justificado alguno a individuos que deben de tener la misma condición frente a la Ley, sin importar si son individuos o entidades colectivas, mientras perciban el mismo tipo de ingreso o realicen las mismas actividades.

BIBLIOGRAFÍA

Constitución Política de los Estados Unidos Mexicanos (2016). Consultado el 31 de Mayo de 2016 en: http://www.diputados.gob.mx/LeyesBiblio/index.htm

Ley del Impuesto Sobre la Renta (2015). Consultado el 31 de Mayo de 2016 en: http://www.diputados.gob.mx/LeyesBiblio/index.htm

Código Fiscal de la Federación (2016). Consultado el 31 de Mayo de 2016 en: http://www.diputados.gob.mx/LeyesBiblio/index.htm

Fundación Seres (2015). Consultado el 31 de Mayo de 2016 en: http://www2.deloitte.com/content/dam/Deloitte/es/Documents/acerca-de-deloitte/Deloitte_ES_AboutDeloitte_II-Informe-Seres.pdf

Hernández, Fernández y Baptista, (2010). Metodología de la Investigación. (5a. ed). México: McGraw-Hill

Gomez Bastar Sergio, (2012). Metodología de la Investigación. (1a. ed). México: Red Tercer Milenio.

Sánchez León Gregorio, (2003). Derecho Fiscal Mexicano. Tomo I. (13a. ed). México: Cárdenas Velasco Editores

Lara Peinado Federico, (1982). Código Hammurabi. España: Editora Nacional.

Vergara Tejada José Moisés, (2005). Defensa Legal del Contribuyente en Materia Fiscal. México: Ángel Editor.

Porras y López Armando, (1967). Derecho Fiscal (1a. Edición). México:

Gutierre Tibón, (1983). Aventuras en México (5a. Edición). México:

Smith Adam (1958). Investigación Sobre la Naturaleza y Causas de la Riqueza de las Naciones. México: Fondo de Cultura Económica.

Constitución de Cádiz. https://archivos.juridicas.unam.mx/www/bjv/libros/5/2210/7.pdf

De la Garza Sergio Francisco (2006). Derecho Financiero Mexicano (27a. Edición). México: Editorial Porrúa.

Suprema Corte de Justicia de la Nación (2003). Las Garantías de Igualdad (1a. Edición). México: Comité de Publicaciones y Promoción Educativa de la Suprema Corte de Justicia de la Nación.

Suprema Corte de Justicia de la Nación (2003). Las Garantías de Seguridad Jurídica (1a. Edición). México: Comité de Publicaciones y Promoción Educativa de la Suprema Corte de Justicia de la Nación.

RECONOCIMIENTO

El autor agradece el apoyo, guía y paciencia de las tutoras de esta investigación, M.C. Lizzette Velasco Aulcy, y M.P. Clementina García Martínez, ya que su invaluable apoyo ha hecho posible la realización de esta investigación.

CONTROVERSIA EN LA EXENCIÓN DE IMPUESTO SOBRE PENSIONES DE PERSONAL DE LAS FUERZAS ARMADAS MEXICANAS

Laidon Jonathan Saiza Vazquez, Universidad Autónoma de Baja California
José de Jesús Moreno Neri, Universidad Autónoma de Baja California

RESUMEN

Uno de los temas que genera controversia en el ámbito fiscal en México, es la no proporcionalidad y equidad de la contribución al gasto público, que va en contra del artículo 31, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos, que establece que todos los mexicanos tienen la obligación de contribuir al gasto público de manera proporcional y equitativa según lo disponga la ley respectiva, teniendo como consecuencia una disminución de recaudación de impuestos para solventar el presupuesto del gasto público, según la Ley de Ingresos de la Federación. Todo trabajador mexicano pensionado, contribuye con su respectiva retención de impuesto sobre sus ingresos. Sin embargo, el rubro del personal de las Fuerzas Armadas Mexicanas se encuentra exento del pago de ingresos sobre pensiones. Dicha exención está fundamentada en el artículo 32° de la Ley del Instituto de Seguridad Social para las Fuerzas Armadas Mexicanas. Se conoce que es un rubro especial, puesto que ellos, aún pensionados, están sujetos a defensa al momento que se llegara a presentar un atentado en contra del país, es decir, sirven para la Nación, sin embargo, existen otros sectores que también trabajan para la Nación y son indispensables para el pueblo, quienes contribuyen al gasto público, siendo pensionados, entonces, ¿Por qué solo el rubro de Fuerzas Armadas está exento del pago de impuestos, siendo que la contribución al gasto público es equitativa?, ¿Cómo lo aplican en otros países? y ¿Cuánto ingreso recaudaría la Federación si los militares pensionados hicieran su respectiva retención? Se determinó la inconstitucionalidad y justificación de esta inequidad, comparado con la forma en que se aplica en otros países y el monto monetario que el sistema tributario mexicano pudiera recaudar para sufragar gastos públicos del país.

PALABRAS CLAVES: Impuesto sobre la renta, Pensión, Equidad, Inconstitucionalidad

CONTROVERSY OF THE TAX EXEMPTION ON PENSIONED INCOME FROM THE MEXICAN ARMED FORCES

ABSTRACT

One of the issues that generates controversy in the fiscal sphere in Mexico is the non-proportionality and equity of the contribution to public spending, which goes against Article 31, Section IV, of the Political Constitution of the United Mexican States, which establishes That all Mexicans have an obligation to contribute to public spending in a proportional and equitable manner as provided by the respective law, resulting in a reduction of tax collection to meet the budget of public expenditure, according to the Law on Income of the Federation. Every Mexican worker pensioned, contributes with their respective withholding of tax on their income. However, the personnel of the Mexican Armed Forces is exempt from payment of pension income. This exemption is based on Article 32 of the Law on the Social Security Institute for the Mexican Armed Forces. It is known that it is a special item, since they, even pensioners, are subject to defense at the time that an attack against the country, that is to say, serve the Nation, however, there are other sectors that also work For the Nation and are indispensable for the people, who contribute to the public expenditure, being pensioned, then, Why only the item of Armed Forces is exempt from the payment

of taxes, being that the contribution to public expenditure is equitable ?, How Do they apply in other countries? and How much income would the Federation collect if the retired military made their respective retention ? It is expected to determine the unconstitutionality and justification of this inequality, compared to the way it is applied in other countries and the monetary amount that the Mexican tax system could collect to defray public expenditures of the country.

JEL: C80, F60, F66, H20, H24, M40, M41, M48, M50

KEYWORDS: Income tax, Pension, Equity

INTRODUCCIÓN

Desde el año de 1917 la Constitución Política de los Estados Unidos Mexicanos (CPEUM), establece claramente en el artículo 31°, fracción IV, que es obligación de los mexicanos:

''…Contribuir para los gastos públicos, así de la Federación, como de los Estados, de la Ciudad de México y del Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes. '' (Constitución Política de los Estados Unidos Mexicanos, 2016)

En diciembre del año 2002, se publicó en el Diario Oficial de la Federación (DOF), la adición de una fracción en la Ley del impuesto Sobre la Renta (LISR), referente a la retención del impuesto sobre ingresos por pensiones y haberes de retiro para todo trabajador, estableciendo dentro del artículo 109°, fracción III, que:

> Para aplicar la exención sobre los conceptos a que se refiere esta fracción, se deberá considerar la totalidad de las pensiones y de los haberes de retiro pagados al trabajador a que se refiere la misma, independientemente de quien los pague. Sobre el excedente se deberá efectuar la retención en los términos que al efecto establezca el Reglamento de esta Ley. (Ley del Impuesto Sobre la Renta, 2002)

Ese mismo año, se reforma el artículo 32° de la Ley del Instituto de Seguridad Social para las Fuerzas Armadas Mexicanas (LISSFAM), que establece que:

''Los haberes de retiro, compensaciones y pensiones quedan exentos de todo impuesto''. (Ley del Instituo de Seguridad Social de las Fuerzas Armadas Mexicanas, 2015)

Esto es por ende, para el personal de las Fuerzas Armadas Mexicanas que reciba ingresos por los conceptos mencionados.

Posteriormente, en el año 2012, la Suprema Corte de Justicia de la Nación (SCJN) entró en discusión sobre el tema de la exención del pago de impuesto sobre pensiones al personal de las Fuerzas Armadas Mexicanas, sin dejar una norma jurídica que establezca dicha facilidad administrativa, pues solo consideró que dicho personal pertenece a un régimen especial por su regresión al servicio de la Nación, en caso necesario, aún estando en retiro, establecido por el Ministro de la SCJN, Arturo Zaldívar Lelo de Larrea, quien dijo que:

''…obedecen a un régimen especial en el que impera la disciplina, la obediencia, el honor, pero, sobre todo, la regresión a las filas aún estando en retiro, si así lo exige el alto mando de las fuerzas armadas''. (Aranda, 2012)

Asimismo, para efectos laborales, la CPEUM establece dentro del artículo 123°, apartado B, fracción XIII, primer párrafo que:

''Los militares, marinos, personal del servicio exterior, agentes del Ministerio Público, peritos y los miembros de las instituciones policiales, se regirán por sus propias leyes''. (Constitución Política de los Estados Unidos Mexicanos, 2016)

Dentro de este fundamento menciona que los militares se regirán por sus propias leyes en el ámbito laboral, sin embargo, ninguna Ley podrá contradecir lo que la CPEUM establezca dentro de la misma, puesto que es la norma de mayor jerarquía que rige el país de México, y en este caso el artículo 32° de la LISSFAM contradice lo que establece el artículo 31°, fracción IV de la CPEUM al exentar a los militares del pago del ISR por ingresos de pensiones, cuando todos los mexicanos contribuyen al pago de dicho impuesto, sean activos, jubilados, retirados o pensionados de los demás sectores laborales existentes en el país.

Actualmente, dentro del Instituto de Seguridad Social para las Fuerzas Armadas Mexicanas (ISSFAM), según la última memoria actualizada al mes de diciembre de 2014, llamada Memoria Anual del ISSFAM 2014, indica que:

''Actualmente este Organismo de Seguridad Social tiene una población objetivo de un millón 116 mil 045 personas, clasificada de la forma siguiente: militares en el activo 22%, militares retirados 5%, derechohabientes 69% y pensionistas 3%''. (Memoria Anual del ISSFAM 2014, 2014)

Esto quiere decir que existen en la actualidad, según el dato mencionado, 55,802 militares retirados y 33,481 militares pensionados, obteniendo un total de 89,283 militares entre retirados y pensionados que no contribuyen al pago del ISR sobre sus ingresos por este concepto.

Uno de los temas que ha generado controversia en el ámbito fiscal, entre los contribuyentes mexicanos, es la no proporcionalidad y equidad en la contribución al gasto público en México, como lo obliga la CPEUM, siendo específico en el sistema de pago de impuestos por ingresos de pensiones, en este caso el del personal de las Fuerzas Armadas Mexicanas que no está sujeto a la obligación del pago de dicho impuesto ante la LISSFAM.

En la presente investigación se dará a conocer el fundamento jurídico y los sistemas de pensiones en México, específicamente del personal del sector privado, público y de las Fuerzas Armadas Mexicanas, posteriormente se mostrará un comparativo de sistemas de pensiones de los últimos mencionados con otros países de América Latina, los cuales serán estudiados: Estados Unidos Americanos, Argentina, Perú, Colombia, Chile, Ecuador, Honduras, Uruguay y Costa Rica, demostrando qué países establecen si están o no exentos del pago de impuestos sobre ingresos por pensión.

Se presentará el cálculo estimado sobre el monto total del Impuesto sobre la Renta (ISR) que se recaudaría si el personal pensionado de las Fuerzas Armadas Mexicanas contribuyera a éste, de conformidad con lo establecido en el artículo 96 de la LISR, se tomará como base el ingreso mensual del pensionado por el número de pensionados existentes en México y posteriormente se aplicará la tarifa que le corresponda al ingreso obtenido por cada pensionado, según lo establecido en el artículo normativo mencionado.

Finalmente se determinará el por qué debería o no estar exento el personal mencionado al pago del impuesto sobre pensión, como resultado del análisis de las normas jurídicas de México, así como de la situación en la que se encuentre este personal en base al estudio de campo que se realizará en las instalaciones de la Fuerza Aérea Mexicana Militares, uno de los dos componentes de la Secretaría de la Defensa Nacional (SEDENA), Región 2 de la ciudad de Ensenada. Para logro de resultados de este trabajo, se utilizará el método de investigación mixto, es decir, cualitativo y cuantitativo.

REVISIÓN LITERARIA

Dentro de la revisión literaria se define el Marco Conceptual, Histórico e Investigaciones Previas, con el fin de identificar los principios tributarios que entornan en esta situación, desde cuándo existe esta situación fiscal en México, tanto en el ámbito de personal de las fuerzas armadas como de los civiles, haciendo énfasis a las normas jurídicas que establecieron dicha situación, así también como investigaciones acerca de la misma.

Marco Conceptual

Para efectos conceptuales y jurídicos, existen los principios constitucionales de las contribuciones, los cuales emanan de la CPEUM en el artículo 31, fracción IV, que establece:

''Art. 31.- Son obligaciones de los mexicanos:
[…]

IV.- Contribuir para los gastos públicos, así de la Federación como del Estado y Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes.'' (Constitución Política de los Estados Unidos Mexicanos, 2016). De dicho artículo y fracción, emanan los siguientes principios constitucionales:

Legalidad: Para Analaura Medina Conde, el principio de legalidad, ante el artículo constitucional citado, establece que: ''El principio de legalidad se resume en el aforismo nullum tributum sine lege, que se traduce en la necesidad de que el impuesto, para que sea válido, debe estar consignado siempre en una ley..''(Medina, 2011)

Gasto Público: Existen muchas definiciones y clasificaciones acerca del concepto del Gasto público, sin embargo, la SCJN (2005), por medio de la segunda sala emite la siguiente tesis aislada, en donde interpreta qué es el gasto público para efectos tributarios:

Gasto público: Del artículo 31, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos, que establece la obligación de los mexicanos de "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", en relación con los artículos 25 y 28 de la propia Constitución, así como de las opiniones doctrinarias, se infiere que el concepto de "gasto público", tiene un sentido social y un alcance de interés colectivo, por cuanto el importe de las contribuciones recaudadas se destina a la satisfacción de las necesidades colectivas o sociales, o a los servicios públicos; así, el concepto material de "gasto público" estriba en el destino de la recaudación que el Estado debe garantizar en beneficio de la colectividad.

Proporcionalidad: El Lic. Adolgo Arrioja Vizcaíno, vincula este principio bajo lo siguiente:

> …la capacidad económica de los contribuyentes, la que debe ser gravada diferencialmente conforme a tarifasprogresivas para que en casa caso el impacto patrimonial sea distinto no sólo en cantidad, sino en lo tocante al mayor o menor sacrificio, reflejado cualitaticamente en la disminución patrimonial que procesa, que debe corresponder en función de los ingresos obtenidos.'' (Arroja 2003)

Equidad: La SCJN (2005), emite la siguiente una tesis, por medio del pleno, en donde define lo que es el principio de equidad tributaria: IMPUESTOS. PRINCIPIO DE EQUIDAD TRIBUTARIA PREVISTO POR EL ARTÍCULO 31, FRACCIÓN IV, CONSTITUCIONAL.

Marco Histórico

El día 5 de febrero de 1917, se expide y publica la Constitución Mexicana de los Estados Unidos que reforma la de 5 de febrero de 1857, estableciendo en el capítulo II, de los mexicanos, dentro del artículo 31, fracción VI, lo siguiente:

''Art. 31.- Son obligaciones de los mexicanos:

[…]IV.- Contribuir para los gastos públicos, así de la Federación como del Estado y Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes.'' (Constitución Política de los Estados Unidos Mexicanos, 2016).

Esto quiere decir que todo mexicano, desde aquel entonces, tiene la obligación de contribuir al gasto público, de manera proporcional y equitativa, sobre ingresos o actividades que generen utilidades entre los mismos mexicanos. Años después, el día 15 de marzo de 1926 se publica en el Diario Oficial de la Federación, la Ley de Retiros y Pensiones del Ejército y la Armada Nacionales, que define el concepto de retiro y pensión, así como los beneficios a los mismos. No fue hasta el día 31 de diciembre de 1955, cuando se reforma la Ley anteriormente mencionada, y es publicada en el DOF, la Ley de Retiros y Pensiones Militares, el cual tenía por objetivo regular las pensiones, compensaciones y haberes de retiro, así como establecer más beneficios a éstos conceptos, dentro de los cuales nace el de la exención de impuestos sobre ingresos por retiros y pensiones, dentro del artículo 18.

Dicho beneficio, sobre exención de impuesto, fue establecido cuando aún no existía ninguna Ley que regulara, específicamente, a los contribuyentes sujetos del pago de impuesto sobre ingresos por retiro y pensión. Unas décadas después, el día 1 de enero de 2002, se reforma y adicionan artículos y fracciones a la Ley del Impuesto Sobre la renta, en donde se establece el pago de impuestos sobre jubilaciones, pensiones y haberes de retiros, dentro del Título IV de las Personas Físicas, en el artículo 109, fracción III. Asimismo, el día 30 de diciembre, del mismo año en que se publica dicho artículo, se adiciona al mismo, un párrafo que especifica que monto se considerará para la aplicación de la exención aplicada sobre ingresos por pensiones y haberes de retiro, que hace cumplimiento con lo establecido en el artículo 31, fracción IV de la CPEUM. Posteriormente, en el año 2003, entra en vigor la Ley del Instituto de Seguridad Social para las Fuerzas Armadas, abrogando la anterior, Ley de Retiros y Pensiones Militares, con el fin de darle continuidad al bienestar seguro de los familiares de militares registrados en el Instituto de Seguridad Social para las fuerzas Armadas. En dicha ley, se traslada y conserva el beneficio de la exención de impuestos sobre ingresos por pensión, jubilación y retiro de haberes, dentro del artículo 32, caso contrario a lo que establece el artículo 31, fracción IV, de la CPEUM, estableciendo:

> *Artículo 32. Los haberes de retiro, compensaciones y pensiones quedan exentos de todo impuesto. Sólo podrán reducirse por adeudos contraídos con el Instituto por créditos hipotecarios o resolución judicial en caso de alimentos. No podrán ser materia de cesión ni de compensación, salvo cuando provenga de crédito a favor del Estado por error en el pago del haber de retiro, compensación o pensión. En este caso, el descuento se hará efectivo hasta el veinticinco por ciento del importe de la percepción periódica. (Ley del Instituo de Seguridad Social de las Fuerzas Armadas Mexicanas, 2015). (Ley del Instituo de Seguridad Social de las Fuerzas Armadas Mexicanas, 2015).*

Fue hasta el año 2012 que surge la controversia entre los pensionados, civiles y militares, y magistrados de México, por la inconstitucionalidad que los civiles señalaban por la inequidad de manejo sobre el descuento de impuestos sobre sus pensiones.

El día 11 de abril de 2012, el Senado de la República, hicieron una modificación a la propuesta hecha por el Partido de Trabajo, en diciembre del año 2010, en donde se establecía una exención de impuesto sobre ingresos de pensiones de 25 salarios mínimos generales, la cual quedó disminuida, bajo una minuta por dicho Senado, de 25 a 15 salarios mínimos, lo cual equivalía en ese entonces a $28,048.00, y entraría en vigor una vez que el presidente de la República Mexicana firme dicha propuesta y sea publicada en el Diario Oficial de la Federación.

Asimismo se mencionó el número de jubilados y pensionados que se verían sujetos a dicha propuesta en ese entonces, según diputado priista: *''Mencionó que de acuerdo con el Centro de Estudios de las Finanzas Públicas (CEFP) de la Cámara de Diputados* ***al cierre de 2009, el IMSS tenía registrados a 2´341,000 pensionados y jubilados, y el ISSSTE reportaba 666,000,*** *y se prevé que cada año aumentan más de 100,000 en promedio. ''* (S.A. 2012)

Lo anterior publicado en la revista noticiera ''Proceso'', por Jesusa Cervantes, y en el periódico ''El Economista'', de autor desconocido.

A consecuencia de las inconformidades y discusiones mencionadas, el día 25 de mayo de 2012, se publica en el Diario Oficial de la Federación, la reforma al artículo 109, fracción III, de la Ley del Impuesto Sobre la Renta, el aumento de exención de impuesto, de nueve a quince salarios mínimos generales Una vez que entra en vigor la reforma mencionada, en noviembre del mismo año, se abre otra sesión entre los ministros de la Suprema Corte de Justicia de la Nación (SCJN), por la desigualdad aplicada en el tratamiento de retención de impuestos sobre pensiones, entre personal militar y civil. Los ministros de la SCJN, Olga Sánchez Cordero y José Ramón Cosido, determinaron que es inconstitucional que los militares que se encuentran en retiro o pensión, no contribuyan al gasto público sobre sus ingresos, como lo es el personal civil pensionado que están registrados en el Instituto Mexicano del Seguro Social (IMSS) y el Instituto de Seguridad y Servicios Sociales para los Trabajadores del Estado.

El día 6 de noviembre se inició la sesión, en donde discutieron acerca de la presentación de 5 amparos de pensionados del IMSS, quienes impugnaron lo establecido en el artículo 109, fracción III, de la LISR, para que no se consideraran como ingreso gravado, los de pensión y jubilación. Por lo anterior, dichos ministros, proponen que la legislación que exenta a los militares pensionados de dicho impuesto, el cual se encuentra dentro del artículo 32 de la LISSFAM, también sea aplicable a los civiles al momento de pensionarse. A lo que ministros que están en contra de lo propuesto por Sánchez Cordero y Cosido, afirman que es constitucional, puesto que está establecido legalmente en la LISR. Entre otras justificaciones, se dio a conocer la de dos ministros, Salvador Aguirre y Sergio Valls:

Aguirre afirma que existe una desigualdad pero con una justificación razonable: *''Existe una desigualdad, una justificación objetiva y razonable para dar trato diferente a los pertenecientes a la milicia respecto de todos los demás.''* (Aranda, 2012).

Asimismo hizo mención de la reciente reforma del aumento de exención, de nueve a quince salarios mínimos, sobre pensiones a civiles, como se estableció en el artículo 109, fracción III, de la LISR, recalcando nuevamente que: *''Además de que militares y civiles son diferentes y no pueden ser objetivamente iguales. ''* (Aranda, 2012).

*Valls justifica el por qué se da el trato diferenciado: ''*las condiciones de retiro en la milicia son muy distintas a las del servicio civil, inclusive por razones de salud los tiempos de retiro también son distintos, y lo importante en el caso es que los militares tienen retiro y no jubilación. '' (Aranda, 2012).

Así también, mencionó que el que los militares no tengan jubilación, hace que su personalidad militar siga sujeto a obligaciones del ejército, añadiendo: *''¡Pueden en algunas situaciones de excepción convocarlos; en consecuencia, no es simplemente un pago por haber cumplido un tiempo!''* (Aranda, 2012).

Días después, el lunes 12 de noviembre, se llega la resolución de dicha propuesta por los ministros Cordero y Cossío, en donde se declara que el tratamiento de militares y civiles pensionados, queda tal cual se venía aplicando, puesto que no es inequitativo que los militares retirados no contribuyan al impuesto sobre sus ingresos.

De los 11 Ministros, 9 votaron en contra, justificando que ellos desempeñan una labor distinta y beneficios que se derivan de ésta: *''tienen un estatus constitucional diferente, pues desde la misma Constitución se dice que los integrantes de las fuerzas armadas tienen altas finalidades y ciertos beneficios derivados precisamente de las labores que desempeñan. ''* (Aranda, 2012). Uno de los ministros en contra, Arturo Zaldivar Lelo de Larrea, consideró que se da un tratamiento diferente, porque el personal militar pertenece a un régimen especial por su regresión al servicio de la Nación, en caso necesario, aun estando en retiro: *''...obedecen a un régimen especial en el que impera la disciplina, la obediencia, el honor, pero, sobre todo, la regresión a las filas aún estando en retiro, si así lo exige el alto mando de las fuerzas armadas.''* (Aranda, 2012). Fue hasta esa fecha en que surgió la última discusión y resolución acerca del tratamiento desigual de dichos regímenes de pensión, sin dejar una norma o jurisprudencia que defina la justificación a este hecho, únicamente rigiéndose con las normatividad de pensiones, jubilaciones y retiros, de los seguros sociales a los que pertenece México.

Investigaciones Previas

Derivado de esta situación, surgieron artículos acerca de la exención de impuesto sobre pensiones del personal de las Fuerzas Armadas Mexicanas (FAM), tema del cual no se dejó ninguna norma jurídica que justifique el hecho de este beneficio. Sin embargo, existen investigaciones de las cuales se analizan normas jurídicas y situaciones en las que se encuentra el personal pensionado tanto civil como militar, determinando propuestas e identificación de la injusticia que se está aplicando ante esta situación. En el año 2012, el Mtro. Guillermo Castorena Álvarez, quien es Abogado postulante y académico, publica, en la Revista de ''Derecho y Sociedad'', el artículo llamado ''Inconstitucionalidad del cobro del impuesto sobre la renta sobre jubilaciones, pensiones y haberes de retiro'', en donde aplica una metodología cualitativa sobre un análisis de los Derechos Humanos dentro de la CPEUM, y del artículo sobre retención de pensiones de la LISR. Este autor determina que se violan dichos derechos de los pensionados civiles, puesto que a estos también deberían exentarles el pago de impuesto sobre ingresos de pensión, por lo cual establece como resultado sobresaliente en su artículo, lo siguiente:

> *Por un lado es indispensable una reforma al artículo 109 fracción III de la LISR para salvaguardar las garantías violadas a los pensionados o jubilados con dichas retenciones. Por el otro, la Suprema Corte de Justicia de la Nación deberá conceder el amparo y protección de la justicia federal a los que con toda oportunidad interpusieron juicio de garantías en contra de tan injusto precepto. (Castorena, Castorena, 2012)*

En el año 2013, el Dr. Gustavo Leal Fernández, quién es egresado de la Universidad Autónoma de México (UNAM), de la Facultad de Ciencias Políticas y Sociales, presenta y publica su trabajo de investigación llamado, ''2013. Condiciones para el retiro y el desafío de la longevidad en México'', la cual fue publicada en la librería virtual de investigación científica, ''Scielo México''. Esta investigación se realizó mediante una metodología cuantitativa, pues hace un análisis de la LISR y la LISSFAM, referente a la exención de impuestos, así también, hace mención de la discusión de los ministros sobre la inconstitucionalidad de dicha exención, entre otros asuntos de salud por la longevidad, como bien lo dice el título del artículo. Finalmente, más en base a la calidad de vida humana que efectos fiscales, propone en su investigación lo siguiente:

Reformar las fallidas "reformas" a la salud y la seguridad social, así como rescatar las condiciones para el retiro de los jóvenes y trabajadores activos de esa fría galaxia financiera, imprimiéndole al asunto público la dimensión humana que le es consustancial, es sin duda la tarea más urgente en la actualización de la agenda mínima para un envejecimiento digno, humanamente enriquecido como continuación del ciclo vital. (Leal, 2014) Cabe mencionar que no existe una investigación o tesis que defina la inconstitucionalidad del pago de impuesto sobre pensiones al personal de las FAM, así como tampoco, la que determine el monto que el sistema tributario mexicano pudiese recaudar si éstos contribuyeran, de manera proporcional y equitativa, a los civiles pensionados.

METODOLOGÍA

El tipo de investigación que se aplica es mixta. Se trabajará con una muestra aleatoria, con una población, entre los 100,845 militares jubilados, pensionados y retirados, que no tributan sobre sus ingresos dentro de México, para conocer los ingresos percibidos sobre el grado militar en que se hayan retirado, y por ende determinar el impuesto respectivo que deberían pagar si éstos no tuvieran dicho beneficio. También se aplicará un cuestionario, dirigido a los militares mexicanos, pensionados y retirados, específicamente en Ensenada, Baja California, por ser un instrumento de utilidad para obtener el punto de vista respecto al beneficio de la exención de impuesto que ellos gozan y los civiles no; la herramienta aplicada se elaboró y validó, haciendo un pilotaje para saber si las preguntas resultaban claras y ayudaban a obtener las respuestas necesarias. Cabe mencionar que los términos utilizados en dicho cuestionario, son conocidos por los militares, para efectos de una respuesta veraz.

Es cualitativo porque se realizará un análisis comparativo de legislaciones internacionales, que regulan la Constitución y la Seguridad Social del personal de las fuerzas armadas, de su respectivo país. Con este análisis se busca conocer dichas regulaciones, así como la justificación, sobre la exención de impuestos sobre pensiones, así como las situaciones en que se encuentra dicho régimen para que sea aplicable esta exención. Los países a comparar con México son: Estados Unidos de América, Argentina, Perú, Colombia, Chile, Ecuador, Honduras, Uruguay y Costa Rica.

Sobre dichas normas jurídicas se analizará el fundamento y/o justificación del tratamiento sobre el pago de impuestos sobre ingresos por pensiones, como se demuestra en la Tabla 1, identificando así, los países en los que se está o no exento de dicho impuesto, logrando la determinación de justificar a estos fundamentos.
Tabla 1: Exenciones y Justificaciones

Tabla 1. Exención y Justificación de Impuesto

País	Ley suprema	Seguro social	Si/no exento	Justificación
Argentina	CNA	LEY 24.241		
Chile	CPRC	LOCFA		
Colombia	CPC	LEY 100 DE 1993		
Costa Rica	CPCC	LCCCSS		
Ecuador	CRE	LPFA		
EUA	CEU	SSA		
Honduras	CPRH	LPM		
Perú	CPP	LSMOFA		
Uruguay	CPROU	LEY 14.157		

Listado de países y sus respectivas justificaciones de ser o no exento de impuesto.

En la parte cuantitativa se realizará el cálculo de retención del impuesto sobre el ingreso que recibe el personal pensionado de las FAM. Esto en base al personal registrado hasta diciembre 2015, según el ISSFAM, del cual el 8% de dicho personal, equivale a 100,845 militares, entre jubilados, retirados y pensionados, que no contribuyen al pago del ISR sobre sus ingresos como lo establece la Ley que lo regula,

y así obtener un monto de cuánto recaudaría el sistema tributario mexicano sobre ingresos del personal mencionado para sufragar el gasto público presupuestado en la LIF de cada ejercicio fiscal, tomando en cuenta el ingreso obtenido por el rango militar al que hayan pertenecido de manera activa y con este mismo haberse retirado. El cálculo se realizará de manera mensual, con el ingreso total que se obtuvo entre personal de la SEDENA y SEMAR, en el ejercicio fiscal 2015, y al mismo se le aplicará la exención de 15 salarios mínimos generales de impuesto que establece el artículo 93, fracción IV (antes 109, fracción III), de la LISR, para determinar la base gravable. Una vez obteniendo la base gravable, se le aplicará el cálculo con la tarifa mensual establecida en el artículo 96, para determinar el monto a pagar por ISR. Además, dicho cálculo será determinado de manera anual, como se demuestra en la Tabla 2, aplicando la tarifa anual, establecido en el Anexo 8 de la Resolución Miscelánea Fiscal para 2015.

Tabla 2: Cálculo Anual

Ingresos Anuales Por Haberes de Retiro de las Fam 2015						
Casificación	Ingreso de personal Sedena	semar	Ingresos Totales	Exención 15 smg	Ingresos gravados	Isr
Haberes de retiro						
Pensionados						
Total						

Datos, procedimiento y resultado del cálculo del ISR anual sobre los ingresos del personal pensionado de las fuerzas mexicanas armadas.

RESULTADOS

Como resultado de las normas jurídicas internacionales analizadas, junto con las de México, se determina que normativamente es constitucional la exención de impuestos por ingresos de pensión de dicho personal, sin embargo, su naturaleza sigue siendo inconstitucional ante la contradicción de los principios constitucionales que prevalecen dentro del artículo 31, fracción IV, de la CPEUM, en donde se identifica con claridad la inequidad de la retención de impuestos entre militares y civiles jubilados y pensionados.

El monto resultante a nivel Nacional que el Sistema Tributario Mexicano pudiera recaudar si no existiera dicha exención, es por un aproximado de $12 647´705,601.60 anuales.

CONCLUSIÓN

Por lo menos debe existir una jurisprudencia, emitida por la SCJN, que interprete el artículo 32° de la LISSFAM, que justifique el por qué se establece la exención únicamente a ellos y que no trasgreda a los principios constitucionales, por la retención de ingresos por pensión de personal del sector público y privado. Sin embargo, dentro de los resultados sobresalientes, de las publicaciones mencionadas, se identifican los artículos constitucionales que son violados por leyes inferiores, en este caso la del ISR e ISSFAM, pues su fundamento se contradice con los principios constitucionales, de proporcionalidad y equidad.

REFERENCIAS

Aranda, J. (2012). Divide a ministros la exención de impuestos a militares en retiro. Recuperado de: http://www.jornada.unam.mx/2012/11/07/sociedad/044n1soc

Aranda, J. (2012). SCJN: los jubilados pagarán ISR y reitera exención a militares. Recuperado de: http://www.jornada.unam.mx/2012/11/13/sociedad/040n1soc

Arroja, A. (2000). Principios Constitucionales en Materia Fiscal. *Revistas Jurídicas de la UNAM*: Recuperado de: https://revistas-colaboracion.juridicas.unam.mx/index.php/juridica/article/view/10890/9962

Castorena, G. (2012). Castorena. (S. Works, Ed.) Recuperado de: http://castorena.com.mx/documents/2.pdf

Castorena, G. (2012). La Jornada. (S. Works, Ed.) Recuperado de: http://www.jornada.unam.mx/2012/11/13/sociedad/040n1soc

Constitución Política de los Estados Unidos Mexicanos. (2016). Recuperado de: http://www.diputados.gob.mx/LeyesBiblio/pdf/1_29ene16.pdf
DOF. (2012). Ley del Impuesto Sobre la Renta. Recuperado de: http://www.diputados.gob.mx/LeyesBiblio/abro/lisr/LISR_ref21_25may12.pdf

INEGI. (2016). Cuéntame INEGI. Recuperado de http://cuentame.inegi.org.mx/poblacion/habitantes.aspx?tema=P

Leal, G. (2014). 2013. Condiciones para el retiro y el desafío de la longevidad en México. Recuperado de: http://www.revistas.unam.mx/index.php/rep/article/view/44115/39906

Ley del Impuesto Sobre la Renta. (2016). Recuperado de: http://www.diputados.gob.mx/LeyesBiblio/pdf/LISR_181115.pdf

Ley del Instituto de Seguridad Social de las Fuerzas Armadas Mexicanas. (2015). Recuperado de: http://www.diputados.gob.mx/LeyesBiblio/pdf/84_270115.pdf

Memoria Anual del ISSFAM 2014. (2014). Recuperado de: http://www.issfam.gob.mx./archivos/transparencia/informes/memoria_anual_2014.pdf
S.A. (2012). El Economista. Recuperado de: http://eleconomista.com.mx/sistema-financiero/2012/04/11/diputados-aprueban-exencion-isr-jubilados

SCJN. (2005). Tesis: 2a. IX/2005, Semanario Judicial de la Federación y su Gaceta, Novena Época, 179575, Segunda Sala, Tomo XXI, Enero de 2005, Tesis Aislada (Administrativa). Recuperado de: http://sjf.scjn.gob.mx/SJFSist/paginas/DetalleGeneralV2.aspx?Epoca=1e3e10000000000&Apendice=1000000000000&Expresion=179575&Dominio=Rubro,Texto&TA_TJ=2&Orden=1&Clase=DetalleTesisBL&NumTE=1&Epp=20&Desde=-100&Hasta=-100&Index=0&InstanciasSeleccionadas=6,1,2,
SCJN. (2000).

Tesis: P./J. 24/2000. Semanario Judicial de la Federación y su Gaceta Novena Época, 192290, Pleno, Tomo XI, Marzo de 2000, Jurisprudencia (Constitucional, Administrativa). Recuperado de: http://sjf.scjn.gob.mx/SJFSist/paginas/DetalleGeneralV2.aspx?Epoca=1e3e10000000000&Apendice=1000000000000&Expresion=impuestos.%2520principio%2520de%2520equidad%2520tributaria%2520previsto%2520por%2520el&Dominio=Rubro,Texto&TA_TJ=1&Orden=1&Clase=DetalleTes

SHCP. (2016). Transparencia Presupuestaria. Recuperado de: http://www.transparenciapresupuestaria.gob.mx/es/PTP/Ajuste_Preventivo

RECONOCIMIENTO
Agradezco a los docentes de la Universidad Autónoma de Baja California quienes fueron contribuyentes de mi formación en esta etapa, especialmente a la Maestra Clementina Enriqueta Martínez García, quien a

lo largo de este proyecto estuvo conmigo y contribuyó mayoritariamente al mismo, apoyándome de manera profesional, atenta y generosa.

BIOGRAFÍA

Laidon Jonathan Saiza Vazquez es Licenciado en Contaduría, próximo Maestro en Impuestos, por la Universidad Autónoma de Baja California, Campus Valle Dorado, en la Facultad de Ciencias Administrativas y Sociales. Ensenada, Baja California, México.

José de Jesús Moreno Neri es Maestro en Administración por la Universidad Autónoma de Baja California. Profesor Titular Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Facultad de Ciencias Administrativas y Sociales. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, Boulevard de los lagos y Boulevard Sánchez Zertuche sin número Ensenada, Baja California, México.

POLÍTICA PÚBLICA DIRIGIDA AL FINANCIAMIENTO DE LAS MIPYMES EN LA ZONA SUR ORIENTE DEL ESTADO DE MÉXICO

Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca
Enrique Espinosa Ayala, Centro Universitario UAEM Amecameca
Pedro Abel Hernández García, Centro Universitario UAEM Amecameca
Carolina Jazmín Martínez Ponce, Centro Universitario UAEM Amecameca

RESUMEN

En un mundo tan cambiante como el actual donde los actores políticos están propiciando una serie de cambio en las economías de los países y buscan como meta el proteccionismo de los mercados, los cuales están posicionados con las empresas que participan en los mismos. México, no es la excepción en donde más del 90% de las empresas son Micros Pequeñas y Medianas (MIPYMES), que aportan más del 58% del PIB. Es por ello que de acuerdo a los lineamientos de la Política Pública (PP) de acuerdo a los artículos 25 y 28 establecidos en la Constitución Política de los Estados Unidos Mexicanos, que plantea normas, reglas y bases que las empresas deben seguir para establecerse. Las MIPYMES, hoy en día se han convertido en un factor muy importante para la economía del país, ya que son las que más ingresos y empleos generan, por lo que, también se le conoce como la columna vertebral de cualquier entidad. Tanto los Emprendedores como estas pequeñas entidades han sufrido para poder posicionarse y seguir con vida por diferentes factores que les han impedido crecer siendo el principal problema el financiamiento. Ambos se han encontrado en dificultades ya que como primer paso se encuentra la creación de ella y después como lograr mantenerla con vida (posicionamiento), estas son las interrogantes que la mayoría tiene cuando se habla de las MIPYMES. Existen diversos factores por los cuales estas entidades no logran crearse ni posicionarse pero el principal factor es el "financiamiento", el cual para muchos esta en desconocimiento total o no saben cómo conseguirlo. Es por ello, que el objetivo de esta investigación es el de generar propuestas de financiamiento gubernamentales ofertados en la creación y posicionamiento de las MIPYMES en la Zona Sur Oriente del Estado de México.

PALABRAS CLAVES: Política Pública, Financiamiento Gubernamental, Mipymes,

PUBLIC POLICY AIMED AT THE FINANCING OF SMES IN THE SOUTH EAST OF THE STATE OF MEXICO

ABSTRACT

In a world as changing as the present where political actors are promoting a series of changes in the economies of the countries and seek as a goal the protectionism of markets, which are positioned with the companies that participate in them. Mexico, is not the exception where more than 90% of the companies are small and Medium-size Micro enterprises (MIPYMES), which contribute more than 58% of GDP. That is why according to the guidelines of the Public Policy (PP) according to articles 25 and 28 established in the Political Constitution of the United Mexican States, which sets forth rules, rules and bases that companies must follow to establish themselves. MIPYMES, today, have become a very important factor for the country's economy, since they are the ones that generate the most income and jobs, so it is also known as the backbone of any entity. Both Entrepreneurs and these small entities have suffered to be able to position themselves and to remain alive for different factors that have prevented them to grow being the

main problem the financing. Both have encountered difficulties since the first step is the creation of it and then how to keep it alive (positioning), these are the questions that most have when it comes to MSMEs. There are several factors why these entities cannot create or position themselves, but the main factor is "financing", which for many is totally unknown or do not know how to get it. It is for this reason that the objective of this research is to generate proposals for government financing offered in the creation and positioning of MSMEs in the South East Zone of the State of Mexico.

JEL: D91, E22, E59, E61, G31, G32, G38, G39, H43, H53, O23, P16

KEYWORDS: Public Policy, Government Financing, Mipymes.

INTRODUCCIÓN

En la presente investigación se analizaron y se mostraran los diversos tipos de apoyos o financiamientos gubernamentales con los que los diversos interesados puedan contar o hacer uso de cada uno de los programas propuestos por las entidades federativas, sin importar la actividad o el bien en el que se desea invertir. Este es un fenómeno que actualmente están utilizando los gobiernos federales, estatales y municipales para detonar el incremento y posicionamiento de las MIPYMES en el país y la Zona Sur Oriente del Estado de México no es la excepción. Por lo que, el propósito de la investigación es formular Estrategias de Financiamiento Gubernamental, que le permitan su creación y/o su posicionamiento; siguiendo con los objetivos del Plan Nacional de Desarrollo (PND) 2012 – 2018, donde se establece que se pueden crear más negocios ayudándolos a crecer y que logren posicionarse en el mercado, así como ayudar a los ya establecidos a que sigan creciendo, desarrollándose y posicionándose para establecer nuevas sucursales o establecimientos a nivel local, luego regional para después colocarse a nivel nacional. Con el fin de que exista mayores posibilidades de financiamiento para todos los emprendedores. Pero, para crear nuevos negocios se necesita dinero o contar con algún ingreso y precisamente es por ello que las entidades federativas, están promocionando programas de financiamientos o apoyos gubernamentales que son fundamentales para la creación y posicionamiento de empresas o negocios, pero estos programas son desconocidos por la mayoría de los interesados de la región. De acuerdo a la Revista Pyme (2015), para la mayoría de las personas, el inicio de un negocio es un período de ansiedad durante el cual se ven estimuladas con la posibilidad del éxito y la diversión que implican los nuevos desafíos. Asimismo, es un periodo donde se comete una gran cantidad de errores. Por la misma inexperiencia y se deja llevar por la emoción de hacer su negocio y de tenerlo ya funcionando. Se tiene la idea de cómo establecer una empresa y que lineamientos se deben de seguir, pero existe una ley que los regula y protege como empresas y de esto habla la Constitución Política de los Estados Unidos Mexicanos en los artículos 25 y 28, que mencionan:

> *Art. 25.- Corresponde al Estado la rectoría del desarrollo nacional para garantizar que este sea integral y sustentable, que fortalezca la soberanía de la Nación y su régimen democrático y que mediante la competitividad, el fomento del crecimiento económico y el empleo y una más justa distribución del ingreso y la riqueza permitan el pleno ejercicio de la libertad. Art. 28.- En los Estados Unidos Mexicano quedan prohibidos los monopolios. La importancia que tienen las MIPYMES, no solo en la Zona Sur Oriente del Estado de México, sino para todo el País, ya que ellas proveen la mayor cantidad de capital a la economía y son consideradas como la columna vertebral por los mismos ingresos que generan así que al crear nuevos negocios la economía y los emprendedores crecen de echo los estudios e investigaciones muestran que las MIPYMES son las que mayor empleo e ingresos generan y que contribuyen al crecimiento de cada país.*

Para la Revista Forbes México (2015), el ahorro, banca privada, familia y amigos son las principales fuentes de financiamiento a las que recurren los emprendedores mexicanos, pues el 47% desconoce la existencia de fondos de capital emprendedor. En el extremo opuesto de las preferencias se encuentran el capital

emprendedor (Venture Capital), inversionistas ángeles, incubadoras o aceleradoras que ofrecen un monto inicial y capital semilla de financiamiento en etapas tempranas, así lo informó el "Estudio sobre la industria de capital emprendedor en México", elaborado por la firma Ernst & Young (EY), en colaboración con Asociación Mexicana de Capital Privado (AMEXCAP), el Instituto Nacional del Emprendedor (INADEM), y el Instituto Panamericano de Alta Dirección de Empresa (IPADE). Así mismo, la Revista Forbes (2015), menciona que son pocas las estadísticas con respecto a la mortandad de empresas, pero a mediados de febrero de este año (2015), el presidente del INEGI, Eduardo Sojo Garza-Aldape, señaló que la supervivencia de los negocios depende mucho del sector y del tamaño de los mismos: las micro empresas tienen una esperanza de vida de 6.9 años, en tanto que para las medianas el promedio es de 22 años.

REVISIÓN LITERARIA

De acuerdo a Galvis (2008), menciona que debido al desarrollo mundial del comercio por el efecto de la globalización, el sistema comercial ha generado en el entorno de las empresas y sus relaciones un nuevo reto al que deben enfrentarse y es la competitividad, lo que obliga día a día a estas empresas a promover los procesos y actividades de negocio que generan las ventajas competitivas de las compañías ante sus más fuertes competidores. Dussel, (s/f), retoma lo que menciona (Di Tomasso & Dubbini, 2000), y comenta que en la actualidad en escala global, las PYMES forman parte de un intenso debate conceptual y de política económica. En general se reconoce su relevancia socioeconómica y territorial a tal grado que su discusión se ha convertido en un tema "de moda". Con escasas excepciones, a nivel internacional no existen países en los que las PYMES no sean objeto de apoyo mediante diversos programas e instrumentos. No obstante, su fomento no sólo puede nutrirse de ese debate, sino que requiere de más acciones con recursos y personal especializado. Para la Revista Razón y Palabra (Junio, 2004), menciona que en el caso de las Incubadoras de Empresas es un ejemplo claro de que existen emprendedores dispuestos a aprender cómo poner su propio negocio y afortunadamente están exigiendo que dichos servicios de orientación sean de la mejor calidad. Las Incubadoras de Empresas no proveen el capital que necesita el emprendedor sino que ofrecen servicios útiles para armar y fundamentar las bases de un negocio, sea del rubro que sea. Así se han convertido en una opción más para este nuevo mercado de emprendedores que creen en sueños e ideas ambiciosas.

De acuerdo a la Comisión Nacional Bancaria y de Valores y el Banco Interamericano de Desarrollo (BID) (s/f), menciona que las fuentes de financiamiento de las empresas pueden clasificarse en internas y externas. Dentro de las fuentes internas se encuentran los recursos propios de los dueños, las utilidades reinvertidas y los ingresos por ventas. Dentro de las fuentes externas a la empresa se agrupan tanto el financiamiento proveniente de los intermediarios financieros como el financiamiento que proviene de fuentes distintas a dichos intermediarios (que engloba las aportaciones de amigos y familiares, el crédito de proveedores y las aportaciones de inversionistas privados). El financiamiento de los intermediarios financieros incluye los recursos provenientes de la banca comercial, la banca de desarrollo, las Sociedades Financieras de Objeto Limitado (SOFOLES), las Sociedades Financieras de Objeto Múltiple (SOFOMES), entre otros. Estos intermediarios financieros pueden proveer fondos a las empresas a través de tarjetas de crédito personales de los dueños, líneas de crédito, y créditos simples de corto y largo plazo. También a nivel de los municipios de la Zona Sur Oriente del Estado de México, se encuentran apoyos para el emprendedor para las MIPYMES tales como: Mi Negocio México, que es una herramienta que le ayudará a encontrar los trámites y requisitos que deben de cumplir para abrir, operar y crecer un negocio en tu municipio. También podrás consultar información sobre inspecciones, crear alertas de las fechas en que debes renovar permisos, hacer denuncias y entender mejor las obligaciones del giro al que pertenece tu empresa.

METODOLOGÍA

Gran parte de esta investigación es de tipo documental, con una revisión bibliográfica en 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 interesados en incursionar en la creación de su negocio en la región. Se realizó el estudio de como las Política pública dirigida al financiamiento de las MiPyMEs en la Zona Sur Oriente del Estado de México se pueden beneficiar. Es de tipo descriptiva debido a que se particulariza cómo pueden ser beneficiadas las familias y mejorar su calidad de vida. 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 momento 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 estrategias basadas en programas de política pública dirigida al financiamiento de las MIPYMES en la Zona Sur Oriente del Estado de México, dicha propuesta estará basada en el PND 2012 – 2018, y que se permeabiliza a los niveles estatales y municipales, que describieran las características de los programas de apoyo para la creación y posicionamiento de las mismas. La estructura de la propuesta que se presenta se deriva de los resultados obtenidos a través del diagnóstico de los interesados, con el objetivo de diseñar Estrategias de difusión adecuadas para la obtención de dichos apoyos. El Gobierno Federal cuenta con diversos programas de apoyo para el desarrollo de proyectos empresariales y productivos, estos programas otorgan apoyos complementarios, subsidios y créditos para incentivar el crecimiento y desarrollo económico y social. Las estrategias a generar son:

Divulgación de los financiamientos y apoyos por parte del Municipio de Chalco.
Una planeación y organización adecuada de los apoyos.
Darles Asesoría y Capacitación a las personas que deseen o vayan a adquirir algún apoyo.

También se encontró como resultado que la mayoría de los emprendedores se enfrenta con diversos problemas para crear o posicionar su empresa, pero el principal problema que se les presenta es el financiamiento porque no cuentan con dinero o capacidad financiera para crear su negocio y eso es lo que los detiene para emprender. La mayoría de ellos ocupan el capital semilla que es su propio dinero o el de algún familiar para poder solventar sus gastos y poder crear su negocio pero en determinado tiempo se les acaba ese dinero y ya no tienen con qué poder solventar los demás gastos Así mismo, se busca formular estrategias para difundir los apoyos y hacer que más personas sean beneficiadas, así como hacer que el proceso les sea más fácil y sencillo ya que la mayoría de las interesados depende de su negocio aparte de que estos ofrecen trabajo a otras personas y de esta manera también contribuyen más individuos para el logro de sus objetivos. Además de que en la Zona se preocupara más o se les tomara más en cuenta para que creen su empresa, que no solo beneficiara a los interesados, sino que también a la Zona por las contribuciones que harán los nuevos negocios, y mejorar el nivel de vida de la comunidad.

REFERENCIAS BIBLIOGRÁFICAS

Comisión Nacional Bancaria y de Valores, “Financiamiento para MiPyMEs”.
Recuperado de:http://www.cnbv.gob.mx/Prensa/Estudios/Reporte%20de%20la%20ENAFIN.pdf

Dussel, (s/f) Pequeña y mediana empresa en México: condiciones, relevancia en la economía y retos de política http://www.dusselpeters.com/21.pdf

Galvis Hurtado, Rafael; (2008). "El aporte económico de las Pymes en Colombia y su actualización tecnológica a partir del software libre basado en el concepto de ERP". Entramado,Enero-Junio, 64-79. Recuperado de: http://www.redalyc.org/pdf/2654/265420384006.pdf

Revista Forbes México Enero 2015, "Financiamiento, talón de Aquiles de las Pymes en 2015". Recuperado de: http://www.forbes.com.mx/financiamiento-talon-de-aquiles-de-las-pymes-en-2015/

Revista Pymes México 2015, "Correos de México e INADEM apoyan a emprendedores". Recuperado de: http://www.revistapyme.com/index.php/emprendedores/25-apoyos/269-correos

Revista Razón y Palabra de Orozco Lourdes "Sistemas y Tecnologías de Información en la Micro y Pequeñas Empresas". Recuperado de: http://www.razonypalabra.org.mx/anteriores/n39/lorozco.html

Plan Nacional de Desarrollo (2012-2018), recuperado: http://www.dof.gob.mx/nota_detalle.php?codigo=5299465&fecha=20/05/2013

MARCO CONCEPTUAL DE LAS IFRS Y SU APLICACIÓN EN LAS EMPRESAS DEL CANTÓN MILAGRO

David Richard Pincay-Sancán, Universidad Estatal de Milagro
Jazmín Elsa Sánchez-Astudillo, Universidad de Guayaquil, Universidad Estatal de Milagro
José Vicente Calle-Mejía, Universidad de Guayaquil
Mario Marcos Zambrano-Paladines, Universidad de Guayaquil

RESUMEN

Por una parte la Superintendencia de Compañías, Valores y Seguros en su adopción de las Normas Internacionales de Información Financiera; por otro las empresas registradas dentro del cantón Milagro ubicado en la provincia del Guayas-Ecuador. ¿Cumplen las empresas el marco conceptual de las IFRS?, o soló presentan información acorde a los requerido por la Administración Tributaria. El enfoque metodológico se basa en estudio cualitativo, partiendo del Marco Conceptual de las IFRS y su aplicación con NIIF en los Estados Financieros de las empresas Milagreñas; información recogida en 30 empresas PYMES ubicadas en el cantón, dedicadas al comercio de bienes y servicios, se obtuvo como resultado debilidades en la aplicación de los conceptos de contabilidad generalmente aceptados CCGA "Devengado", producto de la sistematización de los programas contables y falta de actualización en los profesionales contables, dentro de las conclusiones se determina el mejoramiento en la aplicación del devengado con apoyo de las universidades públicas de la región, considerando las IES de Milagro y Guayaquil.

PALABRAS CLAVE: Devengado, Empresas, NIC, NIIF, Sistema Contable

CONCEPTUAL FRAMEWORK OF IFRS AND ITS APPLICATION IN THE COMPANIES OF CANTÓN MILAGRO

ABSTRACT

On the one hand, the Superintendency of Companies, Securities and Insurance in its adoption of the International Financial Reporting Standards; On the other, the companies registered in the Milagro canton located in the province of Guayas-Ecuador. Do the companies comply with the IFRS conceptual framework?, or only present information according to those required by the Tax Administration. The methodological approach is based on a qualitative study, starting from the IFRS Conceptual Framework and its application with IFRS in the Financial Statements of the Milagreñas companies; Information collected in 30 SMEs located in the canton, engaged in trade in goods and services, resulted in weaknesses in the application of the generally accepted accounting concepts CCGA "Accrued", product of the systematization of accounting programs and lack of Updating in the professional accounting, within the conclusions determines the improvement in the application of the accrual with the support of the public universities of the region, considering the HEIs of Milagro and Guayaquil.

JEL: A22-M4, M41, M48, M49

KEY WORDS: Accrual, Companies, IAS, IFRS, Accounting System

INTRODUCCION

Con la aplicación del formulario 101 Impuesto a la Renta, las empresas declaran ante el Servicio de Rentas Internas ente recaudador y sujeto activo del Estado Ecuatoriano sus Estados Financieros "Estado de Situación Financiera y Estado de Resultado" información que se vincula directamente con el ente regulador de las empresas, Superintendencia de Compañías, Valores. Las Normas Internacionales de Información Financiera (NIIF) y las Normas de Contabilidad (NIC) nos presentan a partir de su aplicación en el año 2008 la obligatoriedad de las empresas de registrar sus transacciones financieras bajo el método de acumulación. El método de acumulación o devengo se presenta como una hipótesis en la NIC-1 Presentación de los Estados Financieros, su fin registrar todos aquellos efectos o movimientos financieros, existan o no los recursos monetarios sea para el cobro o para pago; para su mejor entendimiento las IFRS publican un Marco Conceptual, donde se especifica su utilización dando un nuevo norte a la contabilidad de no ser solo ciencia o arte, sino de ser la contabilidad de acumulación o devengo aplicación dada internacionalmente. En la parte de revisión de la literatura se muestran los argumentos de porque se debe usar en las transacciones de las empresas ecuatorianas sector Milagro, el modelo de acumulación basados en NIIF y NIC. Posteriormente se presenta la metodología utilizada dentro del proyecto de investigación, de carácter empírico mostrando de las empresas seleccionadas su comportamiento real en el uso de las normas contables y Marco Conceptual de las IFRS, seguidos por los resultados y finalmente las conclusiones y limitaciones.

REVISION LITERARIA

La investigación planteada, ha utilizado las Normas Internacionales de Información Financiera , Normas Internacionales de Contabilidad y el Marco Conceptual (MC) de las IFRS del año 2010-2016, incluyendo el resumen técnico del año 2012, adicional se consideró como elemento clave la definición de "empresa" tanto a nivel tributario como societario y del método de Acumulación para registros contables. Entre los tratadistas más relevantes en estudios empíricos para el uso del devengo tenemos (Raimondi 1971 y 1974; Assum Cima 1977; Vela Varguez 1992; Hepworth 2003; Sanchez 2011 entre otros), Sanchez & Pincay (2013) presenta un enfoque a nivel público del devengo, pero asienta su uso de forma general. Para el concepto de empresas tomamos actores como (Araldi, 2008; Kieso & Weygandt, 2008; Toscano, 2013, entre otros). Las empresas seleccionadas dentro de la población fueron consideradas solo aquellas que cumplen con el concepto de negocio en marcha y su vida jurídica presente estados financieros a la Superintendencia de Compañías, Valores y Seguros.

METODOLOGÍA

El estudio es de carácter empírico positivista, aplicando un enfoque conceptual, cualitativo, y observando el funcionamiento de las áreas contables de las empresas asentadas en el cantón Milagro, para esto colaboraron 60 alumnos de la Universidad Estatal de Milagro carrera de CPA y estudiantes de la Universidad de Guayaquil Facultad de Ciencias Administrativas y Comerciales. Para la elección de la población consideramos las Pymes ubicadas dentro del cantón Milagro y la base de registro de la Administración Tributaria SRI de las pequeñas y medianas empresas obligadas a llevar contabilidad, para esto se tuvo que separar a los contribuyentes Obligados a Llevar Contabilidad con las Sociedades creadas con personería jurídica en Sociedad Anónima.

Tabla1: Población de la PYMES en el Cantón Milagro

Estado	Contribuyentes	Cantidad de Pymes
SOCIEDADES	JURIDICAS*	1.775
	OTROS	69
PERSONAS NATURALES	OBLIGADOS A LLEVAR CONTABILIDAD	1.186
OTRAS PYMES	PERSONAS NATURALES NO OBLIGADAS**	30.425
	TOTAL	33.455

En esta tabla se muestra la población de las PYMES ubicadas en el Cantón Milagro provincia del Guayas, para el SRI las Pymes se clasifican en dos grupos: *sociedades y **personas naturales, el tiempo de selección son tomadas a noviembre del 2016. Fuente: Servicio de Rentas Internas www.sri.gob.ec; Elaboración Propia.

Muestra y Técnica

Para la investigación y revisión del Marco Conceptual, separamos los contribuyentes naturales y obligados a llevar contabilidad en virtud que no reportan estados financieros a la Superintendencia de Compañías, Valores y Seguros; podemos apreciar que el primer grupo "Sociedades Jurídicas" ver tabla 1, cuenta con mil setecientos setenta y cinco empresas, de este grupo se consideró por observación directa y de acuerdo al tipo de actividad comercial de forma aleatoria a 60 empresas con negocio en marcha. Para la recolección de información se utilizó un formulario de preguntas cerradas, esta información proporciono el conocimiento y forma de utilización del marco conceptual, no sin antes validarlo por expertos académicos del área contable.

RESULTADOS

Conforme a la metodología descrita en la primera fase hemos obtenidos, que las empresa con mayores inventarios y crecimiento económico utilizan el sistema de registro contable devengado, con ayuda software informáticos vinculados al módulo de compras, sin embargo muchas empresas no cuentan con contadores fijos, son contribuyentes que están dentro del cantón como sucursales o negocios asociados, estos no tienen áreas contables locales, y sus sistemas distribuyen la información a la matriz, uno de esos casos es la empresa INNOVA. Existen otros tipos de empresas que aplican la acumulación en base a las NIIF, sin embargo funcionarios del área contable recién escuchan sobre el Marco Conceptual emitidos por la IFRS; el personal que labora con ayudantes contables, y muchos contadores de las diversas empresas manejan información de forma empírica y tratan de moldear la información acorde a lo referido por el SRI en sus declaraciones de impuesto a la renta. Otros resultado relevante es el uso del flujo de efectivo en empresas de pequeños capitales o movimientos en sus inventarios, al tener contadores externos estos realizan transacciones con flujos de efectivos generando doble esfuerzo al momento de presentar la información financiera a la Superintendencia de Bancos, es decir no se acata lo requerido en la NIC-1.

CONCLUSIONES

El uso de la tecnología y la falta de capacitación continua provoca en las empresas ubicados en el Cantón Milagro que sus profesionales del área contable, no se mantenga actualizados conforme a las normas internacionales de información financiera, el Marco Conceptual no deroga o reemplaza las NIIF, estas fueron creadas para guiar al profesional contable al momento de transaccionar, Ecuador a partir del año 2012 viene aplicando NIIF en toda las PYMES creadas jurídicamente. La educación contable es una base

fundamental, donde las universidades deben interactuar con transferencias de conocimientos, la innovación y desarrollo no debe ser limitante para un contador, sino una herramienta que le permita seguir creciendo dentro de su empresa y de forma profesional en su carrera Un sistema contable debe ser utilizado para diagnosticar sucesos, efectos o transacciones económicas presentes, y futuras de una empresas, está jamás podrá cambiar o realizar los análisis que la parte humana si lo puede ejecutar como un paso importante para poder tener el resultado de controlar dichas operaciones de alguna empresa en estado activo o en marcha. El método de acumulación o devengado en el sector privado debe de ser usado desde el año 2008 que fueron implementados las NIIF en el Ecuador de forma gradual, sin embargo los negocios pequeños, o personas naturales obligadas a llevar contabilidad no lo aplican, esto se debe a que no son controlados y su información financiera es realizada por flujos de efectivo, sin embargo el resultado de la investigación muestra que las empresas que son reguladas y contraladas por la Superintendencia de Compañías, Valores y Seguros aplican este método internacional sea de forma empírica, por usos de software ya diseños con estructuras financieras de acumulación, o porque simplemente los contadores se han preocupado por su capacitación de forma individual, sin embargo a un nuestros profesionales de la rama contable aun manejan vacíos al momento de contabilizar y presentar estados financieros.

BIBLIOGRAFIA

Becerra, O. A. D. (2010). Estado actual de la aplicación de las NIIF en la preparación de estados financieros de las empresas peruanas*/Current Status of Implementation of IFRS in the Preparation of Financial Statements of Peruvian Companies. *Contabilidad y negocios*, *5*(10), 5.

Iglesias, M. G., & Rodríguez, F. M. S. (2012). Factores explicativos de la implantación de los ERP en las PYMES: el caso de Cantabria. *Revista Internacional de la Pequeña y Mediana Empresa (Internacional Review of Small and Medium Enterprise)*, *1*(4), 1989-1725.

Llopis, R. M. (2013). NIIF para las PYMES:¿ La solución al problema para la aplicación de la normativa internacional?*/IFRS for SMEs: Is this the solution to the problem for the application of the international regulation?. *Contabilidad y Negocios*, *8*(16), 21.

Lopez, A. S. (2012). *Una aproximacion a la manipulacion de los resultados en las PYMES espanolas* (No. 276).

Salazar-Baquero, É. E. (2013). Efectos de la implementación de la NIIF para las PYMES en una mediana empresa ubicada en la ciudad de bogotá. *Cuadernos De Contabilidad, 14*(35) Retrieved from https://search.proquest.com/docview/1771597215?accountid=38773

Sánchez, J., & Pincay, D. (2013). La Contabilidad Pública en América Latina y el Devengo en Ecuador. *Analítika: revista de análisis estadístico*, (6), 19-32.

Santiago García Carvajal, & Robinson Dueñas Casallas. (2016). Los aspectos cualitativos en las pymes y los nuevos retos gerenciales frente a las NIIF. *Revista Academia y Virtualidad, 9*(2) doi:http://dx.doi.org/10.18359/ravi.2010

Soto, E. M. (2008). FUNDAMENTOSTEÓRICOS DEL MODELO CONTABLE COMÚN PARA LAS PYMES DE AMÉRICA LATINA: UNA ALTERNATIVA A LA REGULACIÓN CONTABLE INTERNACIONAL IASB. *Estudios Gerenciales, 24*(107), 59-85. Retrieved from https://search.proquest.com/docview/750060393?accountid=38773

RECONOCIMIENTO

Los autores agradecen el apoyo logístico de los alumnos de la carrera de CPA de la Universidad Estatal de Milagro y alumnos de la Universidad de Guayaquil Facultad de Ciencias Administrativas, y a las diferentes empresas del cantón Milagro que permitieron la recolección de información para esta investigación. A la Universidad Estatal de Milagro por su aporte económico en los proyectos de investigación.

BIOGRAFIA

David Richard Pincay-Sancán; Docente Auxiliar Titular y Director de proyectos de investigación - Facultad de Ciencias Administrativas de la Universidad Estatal de Milagro; Contador Público Autorizado y Magister en Tributación y Finanzas de la Universidad de Guayaquil; Ex-Director Financiero y Contador General de la Universidad Estatal de Milagro; Km. Uno y Medio Vía a Milagro Km Veinte Seis; 59342715187;

Jazmín Elsa Sánchez-Astudillo; Docente de la Universidad de Guayaquil; y Analista de Investigación y Directora de Proyectos de Investigación de la Universidad Estatal de Milagro; Departamento de Investigación-UNEMI, Km. Uno y Medio Vía a Milagro Km Veinte Seis; 59342715187; Contador Público Autorizado de la Universidad de Guayaquil y Magister en Administración y Dirección de Empresa

José Calle-Mejía; Decano de la Facultad de Ciencias Administrativas y Comerciales de la Universidad de Guayaquil ; Profesor Titular de la Universidad de Guayaquil. Posee título académico de Magister en Docencia Superior. Ex Sub-decano de la Facultad de Ciencias Administrativas y Comerciales.

Mario Marcos Zambrano-Paladines; Director de Carrera de Ingeniería en Marketing y Negociación Comercial de la Facultad de Ciencias Administrativas y Comerciales de la Universidad de Guayaquil; Profesor Titular de la Universidad de Guayaquil. Posee título académico de Magister en Educación Universitaria e Investigación y Magister en Administración de Empresa.

APRENDIZAJE COOPERATIVO: UNA HERRAMIENTA PARA PROMOVER CAMBIOS EN LA SOCIEDAD

Martha Lucía Acosta Rangel, Universidad del Cauca
Sly Carolina Martínez Sarria
Nora Rocío Albán Carvajal

RESUMEN

El presente artículo analiza la forma en que el aprendizaje cooperativo se configura como una herramienta capaz de promover cambios sociales que permiten la consolidación de un modelo económico diferente al de la lógica del capital, al respecto se plantea el cooperativismo como una alternativa que incorpora en su estructura la búsqueda del bienestar social y el mejoramiento de la calidad de vida de sus asociados, involucrándolos de manera activa en un enfoque más holístico que permite articular el deseo de una economía más inclusiva con la creación de capital social. Al respecto se evidencian algunos valores producto de la educación tradicional los cuales difieren de los promovidos por medio de la metodología cooperativa, en los que se destaca la cooperación como factor clave para el logro de una sociedad más solidaria y menos competitiva. Finalmente, se concluye que una verdadera sociedad cooperativa es posible, si se comprende que el objeto de los esfuerzos direccionados a mejorar las metodologías educativas actuales busca potenciar las transformaciones necesarias requeridas en una sociedad verdaderamente cooperativa.

PALABRAS CLAVE: Capital, Holístico, Economía Inclusiva, Capital Social

THE COOPERATIVE LEARNING: A PROMOTIONAL TOOL FOR THE SOCIAL CHANGES

ABSTRACT

This article take account of the Cooperative learning process set as an important tool liable to foster social changes which consolidate an economic pattern distinctive to the capital´s logic; also it refers to the cooperative process as an alternative with a structure that search the social welfare and the improvement over the member´s quality of life, bring into them actively toward an holistic emphasis which pretends an inclusive economy with a respective social – capital creation. Thus, it´s evident some values from the traditional education that differ the cooperative methodology pattern where the cooperation is defined as a key factor to the achievement of a more supportive and less competitive society. It´s finally concluded that is possible a true cooperative society, realizing some efforts aimed to enhance the educational methodologies in the present through the promotion of the required transformation allowing the development of a truly cooperative society.

JEL: A21, I21

KEYWORDS: Capital, Holistic, Inclusive Economy, Social Capital

INTRODUCCION

El origen del capitalismo como ideología impuesta permitió que el poder resida en el dinero, por ello la acumulación incesante de capital descarta la colectividad y la sostenibilidad del medio ambiente gracias al

cual se mueve el capitalismo. Podría pensarse que con el paso del tiempo y la evolución de la sociedad esta injusta situación cambiaría, sin embargo, este problema se interiorizó en el colectivo social infringiendo límites geográficos, permeando culturas, valores familiares y modos de vida; fue como una patología que encontró en el tiempo y en la indiferencia de los individuos, el mejor alimento para crecer y reafirmarse cada vez más. Dupuis, J.P. (2010). Por lo anterior es importante rescatar cualquier tipo de esfuerzo para re significar el rol del capital y promover la valoración de las necesidades humanas, la cual creemos está en la educación aliada con el cooperativismo. El presente trabajo está organizado así: contextualización del tema del origen del capitalismo y la educación cooperativa, continúa con la metodología utilizada para iniciar esta investigación y luego llega a la propuesta de cambio paradigmático mediante la educación del aprendizaje cooperativo y termina con las conclusiones.

REVISION LITERARIA

El origen del capitalismo data desde la caída del imperio romano en occidente, donde, según (Baechler, 1971) este evento hizo posible la promoción de la clase capitalista al brindarle un escenario carente de una autoridad política definida capaz de establecer el orden, el control y la planificación de los diferentes intercambios comerciales presentes en la economía de la época. En el siglo XVI el capitalismo urbano continuó con los ciclos de centralización y recentralización entre el norte y el sur de Europa, consolidando a través de los ingleses un vasto mercado interno que dio paso al fenómeno conocido como la revolución industrial. De esta manera el capitalismo mercantil evoluciono al capitalismo industrial. Finalmente esta ideología seria impuesta antes que aceptada como principio central para la organización, siendo la revolución industrial el movimiento que permitió la consagración del capitalismo al estimular e incentivar a toda una sociedad en torno a las diferentes maneras de adquirir un beneficio siempre mayor por medio de la sobreproducción y venta de mercancías elaboradas por los trabajadores asalariados de las empresas industriales; solo de esta manera fue posible la tendencia a siempre aumentar el capital, dado que los individuos y los grupos organizados perseguían sus propios objetivos sin pensar en la colectividad o beneficio mutuo, promoviendo una perenne competencia llena de una naturaleza salvaje e individualista incitada por el lucro y el poder. Después de esto, las consecuencias no se hicieron esperar: la degradación medio ambiental, la pobreza, el agotamiento de los recursos, las crisis económicas, las enfermedades, la insostenibilidad, la violencia, la competencia deshumanizada, la corrupción y un sinfín de secuelas negativas, convirtiéndose éstas en los indicadores que reflejan la inmersión de la sociedad actual en un círculo vicioso del cual cada vez se hace más necesario salir.
Así lo plantea (Coraggio, 2011, pág. 35)

Treinta años de neoliberalismo han hecho evidente el carácter estructural de la cuestión social propia del capitalismo: la exclusión masiva del empleo, la erosión de los salarios y de los derechos sociales, la concentración ampliada de la riqueza, la liberación de un mercado globalizado feroz en sus castigos al que no puede competir, la expansión de un llamado sector informal que se fagocita a sí mismo por la competencia salvaje por la supervivencia.

En este orden de ideas, es de vital importancia rescatar cualquier tipo de esfuerzo que permita vislumbrar una luz de esperanza, un nuevo comienzo en el que se re signifique el rol del capital y se propenda por la valoración de las necesidades humanas; a pesar que, desde la antigüedad el hombre ya tiene noción de una economía solidaria organizándose para beneficiar la colectividad; no obstante este aspecto no se fortaleció y tomó ventaja el capitalismo, sin embargo bajo esta premisa la cual se configura como un paradigma ante el cual el cooperativismo se consolida como un concepto novedoso y refrescante. Según Ban Ki-moon secretario general de la ONU, el cooperativismo se trata de un "modelo empresarial construido sobre la base de la inclusión y la sostenibilidad que ofrece un camino hacia la justicia económica, social y política" (ONU, 2015). Para incluir a las personas en el cooperativismo es necesaria la transformación de pensamiento en la sociedad que permita la sensibilización de los individuos que la conforman. Este arduo proceso de concientizar se requiere y es indispensable para poder obtener beneficios a largo plazo,

entendiendo que resulta más efectivo atacar la raíz del problema y lograr aprendizajes significativos al respecto; ahora bien, es preciso mencionar en este punto que sin lugar a dudas la pedagogía ha desempeñado a través de la historia una importante labor en el marco del proyecto civilizatorio, siendo las aulas el escenario que ofrece la mayor oportunidad para la exposición de un paradigma alterno a la ideología neoliberal que busque la creación de un prototipo de identidad homogénea capaz de solventar y hacer posible este sistema. En este sentido, Anastasio Ovejero menciona:

> *La escuela actual, tal como la conocemos desde hace más de cien años, forma parte inseparable del capitalismo salido de la revolución industrial. En concordancia con ello, la escuela desempeñó un papel central en el desarrollo del propio capitalismo, contribuyendo poderosamente a la formación no sólo de trabajadores eficaces y obedientes, sino también ciudadanos dóciles. Por tanto, no debemos olvidar que sobre la educación se ha mantenido un mito falso pero inamovible: que libera al individuo. No siempre es así. Por el contrario, puede liberarlo y puede esclavizarlo: depende del tipo de escuela y del tipo de educación. No hay peor ciego que el que no quiere ver. Ni hay peor ignorante que quien se niega a reconocer su ignorancia. Y a menudo la escuela –y sobre todo la universidad- desarrolla una ignorancia soberbia que es absolutamente incapaz de percibir sus propias limitaciones. (Ovejero, Utilidad del aprendizaje cooperativo/colaborativo en el ámbito universitario, 2013)*

De aquí que este "tipo de escuela y de educación" (Ovejero, Utilidad del aprendizaje cooperativo/colaborativo en el ámbito universitario, 2013) sean objeto de sumo interés para hacer frente a los valores producto de un sistema que por más de 500 años ha logrado que en nuestra sociedad el egoísmo, el individualismo y la deshumanización sean los valores predominantes; por ello se hace urgente que se propenda por pedagogías alternativas, ya que al establecer los principios de una sociedad cooperativa que permita un cambio de rumbo de la lógica del capital, la escuela sigue siendo ese indiscutible e importante escenario en el que se forjan los cimientos para un cambio determinado.

> *Los vínculos humanos no pueden, a estas alturas de la globalización de las relaciones mundiales, eludir al "otro", esté donde esté; por el contrario, deben fomentar la colaboración en pie de igualdad y procurar la investigación y los intercambios pedagógicos a nivel internacional. (Gonzáles, 2002)*

Es así como dando continuidad al desarrollo de estas metodologías alternativas se propone el aprendizaje cooperativo como una potente herramienta que de acuerdo con Torrego y Negro señalan que: "No es sólo una alternativa metodológica y potencialmente eficaz para enseñar, sino una estructura didáctica con capacidad para articular los procedimientos, las actitudes y los valores propios de una sociedad democrática que quiere reconocer y respetar la diversidad humana" (Torrego & Negro, Aprendizaje cooperativo en las aulas, 2012) De esta forma el aprendizaje cooperativo es la formación que necesitan los niños, además del direccionamiento para los jóvenes y la reeducación de los adultos; por lo tanto en este proceso de transformación es necesaria la participación de todos y cada uno. Así lo plantea UNESCO al identificar la educación como el factor más trascendental para poder cambiar el mundo y la realidad actual. Ahora bien, respecto al momento oportuno para realizar estos aportes significativos, tenemos fuertes argumentos para afirmar que no existe periodo más beneficioso para hacerlo que la primera infancia. Numerosos estudios han demostrado a través de décadas de investigación y gracias a los avances de las neurociencias cómo las importantes estructuras cerebrales se reproducen de manera vertiginosa en este periodo, al respecto el Centro sobre el desarrollo del niño de la universidad de Harvard afirma:

Con la creación e implementación de programas y políticas efectivas para la infancia temprana, la sociedad puede asegurarles a los niños cimientos sólidos para un futuro productivo. (Center on the Developing child Harvard University, s.f) Llegados a este punto, es necesario considerar, si de lograr los cambios sociales

mencionados con anterioridad, se hace necesario revisar a profundidad si en realidad se están forjando esos cimientos que requiere una verdadera sociedad cooperativa en la medida que las devastadoras consecuencias del actual sistema económico y social no permiten postergar más las iniciativas que nos permitan poner fin a cientos de años de opresión e incalculables injusticias que hoy por hoy dividen la naturaleza humana en la simple pero devastadora dicotomía rico-pobre. Es empezando en el aquí y en el ahora como daremos comienzo a ese necesario proceso de transformación que nos permita vislumbrar tan anhelada sostenibilidad.

METODOLOGIA

Para esta investigación se utiliza un análisis documental para lograr la consecución de los diferentes objetivos ceñidos al proyecto, lo cual permite hacer una contextualización histórica y detallada para comprender la naturaleza temática del mismo, de manera que al derivar todas las palabras y símbolos puedan utilizarse como representación y se contribuya al correcto análisis del contenido.
La revisión bibliográfica y documental permite realizar un marco teórico para delimitar y constatar el estado de la cuestión, se realiza una lectura crítica de los documentos, y se aplica el proceso de revisión propuesto por (Amador, 1998), compuesto por tres etapas: consulta documental, contraste de la información y análisis histórico del problema. Se pretende conceptualizar bien el problema para plantear soluciones acordes al contexto de la región donde se propondrán los cambios pertinentes en cuanto a la educación del aprendizaje cooperativo.

Cambio de Paradigma

A finales del siglo XIX surge un movimiento opositor a la ideología de la educación tradicional y sus diferentes prácticas, este se denominó Escuela Nueva y fue, "... fruto ciertamente de una renovación general que valoraba la autoformación y la actividad espontánea del niño" (Gadotti, 2000). Este tipo de pedagogía emerge gracias a los postulados propuestos por el filósofo y pedagogo norteamericano John Dewey; este, bajo su corriente filosófica propone modificar el ambiente autoritario de las aulas de clase por uno donde se significaran los intereses espontáneos de los niños, evitando así la competencia y el autoritarismo, y de esta manera darle paso a la libertad y autonomía para poder "aprender haciendo". (Dewey, 1995) Con el paso del tiempo y bajo diferentes amonestaciones como las de John Dewey surgieron otro tipo de teorías completamente antagónicas a las tradicionales que resaltaban el papel de la cooperación y la solidaridad con lo cual se ofrecían mejores resultados con estrategias menos agresivas, teniendo como punto de partida que la cultura de un pueblo resulta ser un instrumento modificable y constitutivo de toda una sociedad; por lo tanto, es posible lograr transformaciones significativas en las personas que deciden asimilar e incorporar los valores propios de la misma en las diferentes tradiciones, patrones de comportamiento y percepciones sobre la realidad.

De esta manera se configura la propuesta del aprendizaje cooperativo, en la que (Rockwell, 1997) afirma que "La cultura es constitutiva de todo lo que ocurre dentro del aula", destacando la importancia de lo que se considera el diario vivir y el interactuar del individuo con su entorno (procesos interpersonales cercanos e inmediatos), lo que haría posible romper y generar un cambio de paradigma que se encontraba previamente establecido por un modelo educativo segregador y homogenizante. Ahora bien, cabe resaltar que los modelos educativos de la actualidad no han sufrido mayor transformación o evolución con el paso de los años; se podría decir con un poco de desconsuelo que la base estructural de la escuela no se ha diseñado pensando en respetar las diferencias humanas ni mucho menos una cultura solidaria, respetuosa y cooperativa, siendo este un escenario adverso para lo que se considera educación según la definición de Piaget: (Fritz Piaget, 1974) "se trata de garantizar a cualquier niño o niña el desarrollo completo de sus funciones mentales y la adquisición de los conocimientos y los valores morales correspondientes al ejercicio de dichas funciones".

Sin embargo, antes de continuar con nuestra reflexión es importante aclarar que en el desarrollo de esta trabajo y siguiendo al catedrático de psicología social de la universidad de Valladolid: Anastasio Ovejero, utilizaremos los términos aprendizaje cooperativo y aprendizaje colaborativo como términos similares cuya única distinción es la que hace referencia a sus nombres. Muchos estudios han surgido a raíz de la aplicación de esta metodología en diferentes escuelas de diversos países, al analizar los resultados obtenidos de la implementación del aprendizaje cooperativo se evalúa la rapidez con que el alumno amplia e interioriza lo aprehendido en clase, así mismo, se observa cómo este tipo de aprendizaje logra incluir a todos los estudiantes y hacer de la heterogeneidad de una sala de trabajo una oportunidad enriquecedora, en lugar de un obstáculo de enseñanza; adicional a esto, se evidencia que el trabajo equipo despierta en el estudiante factores como la motivación a realizar las diferentes actividades escolares (motivación intrínseca), el incremento de su autoestima y la potenciación de sus habilidades sociales, lo cual permite mejorar las relaciones interpersonales y la adquisición de los valores cooperativos.

Ahora bien, ¿Cómo podría el aprendizaje cooperativo generar cambios tan significativos en el ser humano? ¿Cómo una metodología puede sensibilizar a tal punto de transformar mentes y conductas? Vigotsky, al igual que Slavin y Piaget consideran que el aprendizaje cooperativo permite proyectar mediante la resolución conjunta de problemas y la autonomía del mismo, el poder aprender más y mejor, utilizando siempre como eje transversal el factor colaboración. Bajo el argumento de (Vigotsky,1987): "Las funciones se forman primero en lo colectivo, como relaciones entre niños y sólo después se convierten en funciones psíquicas del individuo", de esta forma se da inicio al grato proceso de internalización que permite transformaciones conductuales en el individuo, ligando fuertemente las formas tempranas del aprendizaje con las tardías del desarrollo. Solo bajo este proceso de internalización se logran importantes avances en el desarrollo cultural del niño, dado que una instrucción se ilustra en dos planos y momentos, el primer momento presenta una categoría inter psicológica propia del plano social y el segundo momento corresponde a una categoría intra psicológica desarrollada en el plano individual del niño, lo que quiere decir que solo mediante la interacción que se genera en un grupo heterogéneo donde se promueve el contacto entre los alumnos se logra aumentar la motivación de cada uno, permitiendo la validación de las diferentes habilidades y competencias entre pares. Esta validación producto de la internalización dará paso al aprendizaje real y duradero que le permite al niño convertirse en un adulto con la capacidad de trascender para forjar una sociedad diferente. La necesidad de reflexionar sobre la cooperación en los procesos de aprendizaje nos lleva a plantear las diferencias que resultan al contrastar los valores resultantes de una educación tradicional, en esencia de naturaleza competitiva, con los valores que resultan producto de un proceso que incorpora la metodología del aprendizaje cooperativo fundamentado en el apoyo mutuo; al hacer referencia a estos valores, Anastasio Ovejero menciona que son principalmente 5 rasgos producto del neoliberalismo que han sido y están siendo internalizados por la mayoría de la población gracias al proceso de globalización, estos son:

Individualismo feroz, que lleva al individuo a sopesar sus propios intereses por encima de los intereses de los demás. La competitividad, la cual en combinación con el individualismo ha obstaculizado principalmente el trabajo en equipo no solo en el ámbito del aprendizaje, sino en el mundo empresarial y en las relaciones sociales en general. Darwinismo social el cual tiene sus orígenes en el año 1859 con la publicación del libro El Origen de las Especies donde el autor Charles Robert Darwin planteaba la lucha mutua por la sobrevivencia como el principio base de la evolución, hecho que ha desatado en nuestra actual sociedad la creencia que es la especie más fuerte la que sobrevive, al ser los recursos limitados solo el más fuerte podrá asegurar la prolongación de su existencia; por supuesto, para que se pueda hablar de esa especie más fuerte es necesario que exista una especie más "débil".Situación de indiferencia e indefensión frente a las dificultades de la sociedad que inmoviliza cualquier tipo de iniciativa en pro de la construcción de un mundo mejor, no solo para un selecto grupo de individuos, sino para todas las especies clasificadas como seres humanos.

El único fin que justifica su superación intelectual es el beneficio económico como fuente de éxito personal, este hecho en palabras del autor "está llevando a gran parte del alumnado a un peligroso incremento de la motivación meramente extrínseca, que se traduce en un "quiero hacer una carrera exclusivamente para conseguir un buen empleo y ganar mucho dinero" este tipo de motivación imposibilita al individuo en el desarrollo de un pensamiento crítico con lo cual la representación e interpretación de nuestras realidades sociales está exclusivamente delimitado en la objetividad del modelo dominante. (Ovejero, Univest, 2013) Por tanto, soñar con una transformación de la sociedad implica hacernos consientes que para desarraigar del colectivo de la sociedad los valores neoliberales, será preciso entender que como lo afirma Edgardo Lander (Lander, 2000) el capitalismo no ha sido solo un modelo económico, ha sido todo un estilo de vida, una cultura que ha permeado incluso las formas más básicas de las relaciones sociales y por otra parte empezar en el aquí y en el ahora, sin perder el horizonte de que materializar tal sociedad cooperativa solo es posible si empezamos replanteando en el modelo educativo, los nuevos valores que llevaran a integrar la cooperación como ese elemento clave para la realización del ser humano y para el nacimiento de ese individuo agente de cambio de la sociedad.

Algunos docentes no ven de primera instancia el aprendizaje cooperativo como una oportunidad de cambio y evolución; por el contrario, resulta ser una traba a la hora de impartir la clase ya que en el momento de cambiar de material expresan inconformidad y tienden a regresar a su zona de confort. A pesar de recibir capacitación y acompañamiento por parte de los tutores, algunos docentes prefieren continuar con su antigua metodología y sus cartillas de hace más de 20 años; si a eso le sumamos la edad y el tiempo de servicio, resulta ser una combinación bastante difícil de disolver. Es por este motivo que la disposición de los maestros es un ingrediente indispensable para lograr ejecutar de la mejor manera las diferentes propuestas establecidas en los proyectos que brinda el Estado, y así tener la oportunidad de romper paradigmas, de generar nuevo conocimiento y renovar el aire del salón de clase al poder ofrecer al estudiante una metodología más amplia, agradable y practica para asimilar lo aprendido. Ahora bien, dentro de las diferentes estrategias diseñadas por parte de los expertos para el desarrollo y el logro del programa, se reconoce que para poder obtener los resultados esperados se debe trabajar bajo la metodología del aprendizaje cooperativo y enfocarlo a la primera infancia, por este motivo, en Colombia la educación inicial ocupa un lugar importante en las políticas de gobierno, generando acciones pertinentes que brindan atención, oferta de programas y proyectos que inciden en la generación de mejores condiciones de vida para los niños y las niñas en sus primeros años de vida.

CONCLUSION

La búsqueda del florecimiento de una sociedad cooperativa puede sonar como una utopía, pero es una alternativa interesante que hace posible mitigar los impactos negativos producto del actual sistema mundial, para ello es necesario que las estrategias orientadas a conseguir tal sociedad cooperativa estén ancladas al ámbito de la educación, por cuanto no hay escenario más oportuno si de introducir cambios en la sociedad se trata; sin embargo para que se logre potenciar esta valiosa herramienta será necesario re significar las prácticas educativas vigentes y migrar hacia unas que sustenten un modelo alternativo y que desarraiguen del pensamiento colectivo los hábitos que ha legado un sistema con más de 500 años de evolución, para dar paso a la cooperación y la ayuda mutua como unos nuevos principios que contribuyen a la consolidación de una sociedad, en primera instancia, mas humanizada.

En este sentido el aprendizaje cooperativo surge como una valiosa herramienta que plantea un escenario en el que no solo se consiguen mejores resultados en el ámbito académico, sino que se convierte en un espacio único para la interiorización de nuevos valores que configuran la interacción social de una manera totalmente diferente, además de propender por el desarrollo de un pensamiento crítico en el estudiante; sin embargo es de vital importancia que los gobiernos den las pautas para la implementación de este tipo de estrategias desde los niveles preescolares, en tanto que gracias a los avances de la neurociencia, hoy se conoce que es en el periodo de la primera infancia en donde el cerebro adquiere las conexiones que

impactaran en el comportamiento del individuo en el trayecto de toda su vida. Sin duda alguna este será un proceso largo y dispendioso que requerirá de grandes esfuerzos por parte de las instituciones, los docentes, el gobierno y la sociedad en general; no obstante, vale la pena que se evalúe la posibilidad de respaldar la concepción de un mundo mejor para todos.

REFERENCIAS BIBLIOGRAFICAS

Amador, M. (1998). Redes Telemáticas y Educación.

Baechler, J. (1971). Les orígines du capitalisme. París: Gallimard.

Center on the Developing child Harvard University. (s.f). developingchild. Obtenido de Center on the Developing child: http://46y5eh11fhgw3ve3ytpwxt9r.wpengine.netdna-cdn.com/wp-content/uploads/2015/07/05_LA-EFICACIA-DE-LOS-PROGRAMAS-PARA-LA-
Coraggio, J. L. (2011). ECONOMÍA SOCIAL Y SOLIDARIA. El trabajo antes que el capital . Quito: Ediciones Abya-Yala.

Dewey, J. (1995). Democracia y educación. Madrid: Ediciones Morata, S.L.

Dupuis, J.P. (2010). El capitalismo: origen, esencia y variedad. En Arcand, S., Muñoz, R., Facal, J. & Dupis, J.P., Spciologia de la empresa del marco historicoa las dinámicas internas (pp. 23-64). Bogota, Colombia: Siglo del Hombre Editores.

Fritz Piaget, J. W. (1974). On va l'Educació. Barcelona: Teide.

Gadotti, M. (2000). Historia de las ideas pedagógicas. Mexico: Siglo veintiuno editories, S.A. de C.V.
Gonzáles, M. B. (2002). Obtenido de
http://www.tdx.cat/bitstream/handle/10803/10768/Alfageme2de3.pdf

Lander, E. (2000). Bibliotecas CLASCO. Recuperado el 23 de Agosto de 2016, de file:///E:/informacion%20recuperada/articulo/la%20colonialidad%20del%20saber%20(1).pdf

ONU. (2015). Recuperado el 5 de Noviembre de 2016, de
http://www.un.org/sustainabledevelopment/es/2015/07/la-onu-destaca-la-importancia-de-las-cooperativas-para-el-futuro-sostenible/

Ovejero, A. (julio de 2013). Univest. Recuperado el 14 de junio de 2016, de http://dugi-doc.udg.edu/bitstream/handle/10256/8083/Anastasio-Ovejero.pdf?sequence=1

Ovejero, A. (2013). Utilidad del aprendizaje cooperativo/colaborativo en el ámbito universitario. univest 2013, 1.

Rockwell, E. (1997). Hacia un currículum cultural: la vigencia de Vygotski en la educación. (A. Álvarez, Ed.) Madrid, España: Fundacion infancia y aprendizaje.

Torrego, J. C., & Negro, A. (2012). aprendizaje cooperativo en las aulas. Madrid: Alianza.

Torrego, J. C., & Negro, A. (2012). Aprendizaje cooperativo en las aulas. Madrid: Alianza.

Vigotsky, L. S. (1978). Mind in society: the development of higher psychological. Londres: Harvard University Press.

Vigotsky, L. S. (1979). El desarrollo de los procesos superiores . Barcelona: Crítica.

BIOGRAFIA

Martha Lucía Acosta Rangel, Máster en Finanzas de la Universidad ICESI, Profesora en la Universidad del Cauca, adscrita al área de Finanzas. Carrera 2AN 4N-103 Campus Universitario sector Pomona. Popayán, Colombia.

Sly Carolina Martínez Sarria, Administradora de Empresas de la Universidad del Cauca,

Nora Rocío Albán Carvajal, Administradora de Empresas de la Universidad del Cauca,

PERTINENCIA DE LA CREACIÓN DE UNA INCUBADORA DE NEGOCIOS EN LA FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN DE MONCLOVA, COAHUILA

Yolanda Saldaña Contreras, Universidad Autónoma de Coahuila
Fernando Miguel Ruíz Díaz, Universidad Autónoma de Coahuila
Laura Leticia Gaona Tamez, Universidad Autónoma de Coahuila
Juan Jesús Nahuat Arreguín, Universidad Autónoma de Coahuila
Kelly Alejandra Muñoz Peña, Universidad Autónoma de Coahuila

RESUMEN

A partir de la privatización de Altos Hornos de México S.A. (AHMSA) en 1991, se han efectuado dosificados, pero constantes reajustes en la zona conurbada de Monclova, Coahuila. El desempleo y/o subempleo representan una amenaza para los egresados y futuros egresados de nuestra facultad. Por lo tanto, este trabajo tiene como objetivo determinar la pertinencia de crear una incubadora de negocios en la Facultad de Contaduría y Administración (FCA) con la finalidad de apoyar aquellos alumnos emprendedores en el desarrollo de nuevos negocios y coadyuvar en el crecimiento económico de dicha zona. Para tal efecto se realizó una investigación documental y de campo. Los resultados muestran que entre la población estudiantil existen alumnos emprendedores clave para crear nuevas empresas e impulsar el desarrollo económico, pero requieren del apoyo técnico y financiero que una incubadora de negocios puede proporcionar.

PALABRAS CLAVE: Alumnos Emprendedores e Incubadora de Negocios

RELEVANCE CREATING AN BUSINESS INCUBATOR IN THE FACULTY OF ACCOUNTANCY AND ADMINISTRATION OF MONCLOVA, COAHUILA

ABSTRACT

As from the privatization of Altos Hornos de México S.A. (AHMSA) in 1991, there have been rationed but constant adjustments in the conurbation of Monclova, Coahuila. The unemployment and/or the underemployment represent a threat for the graduates and future graduates of our Faculty. Therefore, this work has as objective to determine the creation of a business incubator in the Faculty of Accounting and Management with the purpose to support those students entrepreneurs in the development of new businesses and contribute to the economic growth of such area. For such purpose it was done a documentary and field research. The results show that among the students there are key entrepreneurs for the creation of new businesses and boost of the economic development that a business incubator can provide.

JEL: M10, M20, M50

KEYWORDS: Entrepreneurs Students and Businesses Incubator

INTRODUCCIÓN

Previo a 1942, Monclova, Frontera, San Buenaventura y Castaños, Coahuila se caracterizaban por una economía basada en la ganadería y la agricultura. En 1942 Altos Hornos de México S.A. (AHMSA) se fundó y en 1944 entró en operación. La estructura económica y mercado laboral dio un giro iniciando la transformación de una economía agrícola y ganadera, a una industrial. La economía de ésta región no se diversificó. A partir de los ochenta el gobierno federal inició la privatización de empresas no rentables, entre las cuales estuvo AHMSA. Consecuentemente, a partir de su privatización se han efectuado dosificados, pero constantes reajustes, lo cual ha repercutido en el desempleo y/o subempleo de la población (Rojas, 2015; Garza, 2016). En 1987 AHMSA, contaba con 24 216 trabajadores, para 1991 su plantilla laboral la integraban 12 378 (Rojas, 2008).

Consecuentemente, esto representa una amenaza en términos de empleos para los egresados de nuestra facultad, pues para junio del 2016 han egresado de la Facultad de Contaduría y Administración (FCA): 4 595 Licenciados en Contaduría, 1 548 en Administración de Empresas y 805 en Recursos Humanos. Lo cual da un total de 6 948 alumnos egresados desde su fundación, hace 40 años. De acuerdo con un estudio de The Global Entrepreneurship Monitor 2014 Global Report (GEM, 2014) y publicado por el Instituto Tecnológico y de Estudios Superiores de Monterrey (ITESM) *"En México cada año ingresan al mercado laboral 12 millones de jóvenes. Si el 3 por ciento de estos muchachos pusieran alguna empresa generando cinco empleos cada uno, al final crearían 1.8 millones de empleos"* (p.3) y agregan que en México se requieren un millón de empleos anuales y que la única forma de generar riqueza es a través de la creación de nuevos negocios.

Por lo tanto, este trabajo tiene como objetivo determinar la pertinencia de crear una incubadora de negocios en la FCA. Esto, con la finalidad de apoyar aquellos alumnos emprendedores en la formación y desarrollo de nuevos negocios; y coadyuvar en el desarrollo económico de la zona conurbada de Monclova, Coahuila. El trabajo está organizado en los siguientes apartados: Posterior a la introducción, se encuentra la revisión literaria la cual expone los resultados obtenidos de la investigación bibliográfica efectuada sobre el tema. La descripción del diseño metodológico y de los pasos del proceso de investigación efectuado se encuentra en el apartado de metodología. Los datos recopilados se encuentran en el apartado de resultados. Finalmente, se presentan las conclusiones obtenidas como resultado del análisis efectuado y las referencias bibliográficas empleadas.

REVISIÓN LITERARIA

Antecedentes Históricos

Previo a 1942, la población en Monclova no excedía los 6500 habitantes para 1900; e incluso para 1935 dicha ciudad apenas contaba con 6000 pobladores (Informe Municipal, 1907). En 1942 Altos Hornos de México S.A. (AHMSA) se fundó y en 1945 entró en operación. La estructura económica y mercado laboral giró de una economía agrícola y ganadera a una, industrial. En esta época se requirió tanta mano de obra que artesanos, carpinteros, herreros, agricultores, ganaderos y mineros de Monclova, Castaños, San Buenaventura y Frontera, Coahuila pasaron a ser empleados de AHMSA. El nivel de vida de vida de los trabajadores y población en general se transformó debido a los beneficios obtenidos. Esto provocó durante las siguientes décadas, migraciones masivas de municipios aledaños, de otros estados y del extranjero a Monclova. Pues, la nueva fuente de empleo abrió nuevas oportunidades para la creación de talleres y pequeñas industrias que guardaban relación con AHMSA; así como, salarios remunerativos, empleo estable, prestaciones y futuras promociones (Cárdenas y Redonnet, 1991). Actualmente y según datos del Instituto Nacional de Estadísticas y Geografía (INEGI, 2015), la zona conurbada de Monclova, Castaños, San Buenaventura y Frontera, Coahuila suma un total de 363 753 habitantes, distribuidos de la siguiente forma: Monclova 231 107; Frontera 80 991; San Buenaventura 23 587, y Castaños 28 068 habitantes. Sin

embargo, desde la fundación de AHMSA faltó visión e iniciativa en funcionarios y empresarios para diversificar la estructura económica tanto local como regional (Rojas, 2008).

Cambios en la Política Socioeconómica de México y su Impacto en AHMSA

A finales de los ochenta y antes de su privatización AHMSA generaba el 84.3% del total de empleos en el sector manufactura. Esta cantidad, representaba el 57.2% del total de la población económicamente activa (PEA) de la zona conurbada de Monclova, Castaños, San Buenaventura y Frontera, Coahuila (Rojas, 2008). En la opinión de Cárdenas y Redonnet (1991), es a partir de la crisis de 1982 cuando en México se inició una serie de cambios estructurales en la política socioeconómica los cuales repercutieron en AHMSA y el entorno económico. Consecuentemente entre 1986 y 1991 se implementó un proceso de reajuste de personal (Rojas, 2008). Para lograr dicho saneamiento dicha autora expresa: *"Por una parte, se modificó la tecnología disponible y se hicieron cambios en la organización del proceso de trabajo con el fin de que AHMSA fuera más eficiente y mejorará su productividad. Así mismo, se negoció con el sindicato para la disminución del personal ocupado"* (p.111).

El reajuste implementado de 1987 a 1991 (de 24 216 a 12 378 entre personal operativo y administrativo) no provocó una crisis económica inmediata en la localidad, pues los reajustados recibieron una indemnización que disfrazó por uno o dos años dicha crisis. En consecuencia se incrementó la cantidad de pequeños negocios dedicados a la manufactura (de 354 a 678 empresas entre 1988 y 1993). Sin embargo, la falta de experiencia en el ramo empresarial provocó que muchos de estos nuevos empresarios no conservaran su negocio (Rojas, 2008). Una vez reducida la plantilla laboral, la empresa fue vendida al Grupo Acerero del Norte (GAN). Los ingresos y bienestar económico del resto de la región que dependía del sector terciario y que indirectamente obtenían recursos provenientes de las actividades industriales, resintieron los reajustes de AHMSA.

Impacto de la Privatización de Ahmsa en la Estructura Económica y Mercado Laboral de la Zona Conurbada de Monclova, Coahuila

De acuerdo con Corrales (2005), el proceso de reestructuración integral implementado en AHMSA con la finalidad de incrementar la rentabilidad de la empresa provocó el desempleo del 67% del personal que laboraba en la empresa. Y agrega que en consecuencia, el Grupo Industrial Monclova (ahora AGIMSA) despidió en 1982 al 40% del personal obrero debido a la falta de pedidos. Las empresas regionales proveedoras de AHMSA, se vieron obligadas a implementar también el reajuste de su personal. Fue una considerable cantidad de pequeñas empresas las que se vieron obligadas a cerrar, 55 en 1982 y 68 en 1983. Entre los impactos más fuertes ocurridos por la restructuración y modernización de AHMSA fue el desempleo en toda la zona conurbada de Monclova. Actualmente y según cálculos realizados por algunos investigadores, AHMSA tiene 1 800 empleados de confianza y 6 100 trabajadores sindicalizados, aproximadamente.

Vinculación de las Instituciones de Educación Superior con el Entorno Económico

Vincular la educación superior con el entorno económico es uno de los principales retos a los que las universidades de los países emergentes se enfrentan. La principal tendencia es que los egresados busquen, independientemente de su talento, incorporarse al mercado laboral en busca de un empleo aparentemente estable. Así mismo, en las instituciones de educación superior existe un vacío en la formación en emprendimiento, pues se asumen como un "*medio para generar empleados y no para formar empleadores*". Cuando en realidad debería buscarse la "*transferencia de conocimiento a la actividad económica mediante la creación de empresas"* (Errosa y Arroyo, 1997). Algunas de las deficiencias que se han identificado en las instituciones de educación superior son las siguientes: la cantidad de universidades que desempeñan un papel crucial en la creación de nuevas empresas son escasas; no se cuenta con experiencia para la formación

y educación de emprendedores; existe una división entre el mundo académico y las empresas, y falta fomentar entre los alumnos la innovación y la creatividad (Wompner, 2013). La observación es fuente generadora de ideas de investigación (Rea y Parker, 2014). Como docentes, observamos que una determinada cantidad de alumnos de la FCA costean sus estudios o satisfacen necesidades personales a través de la venta de productos fabricados por ellos mismos o terceros dentro de la institución. Poseen un espíritu emprendedor, son tenaces, buenos vendedores y creativos. Sin embargo, una vez que se gradúan, ocupan puestos que no corresponden a su formación. Y nos preguntamos ¿dónde quedó ese espíritu emprendedor? Tal vez la respuesta la encontremos en una declaración emitida por Yunus y Weber (2010): *"Cuando una siembra la mejor semilla del árbol más alto en una maceta pequeña, obtiene una réplica de ese árbol, pero en pequeño, de solo unas cuantas pulgadas de alto (árboles bonsái). No había nada malo con la semilla sembrada, pero la cantidad de tierra que se le dio para crecer era inadecuada…No hay nada equivocado con sus semillas, pero la sociedad nunca les dio una base suficiente para crecer".*

La economía de la zona conurbada de Monclova, Frontera, Castaños y San Buenaventura Coahuila, requiere de la creación de empresas privadas y "*…por ende, la búsqueda, apoyo y capacitación de aquellos individuos que reúnan las características necesarias para ponerlas en marcha: los emprendedores"* (Grabinsky, 2011). En este contexto, las incubadoras de negocios desempeñan un papel fundamental. Para este proyecto, una incubadora es un centro de apoyo para alumnos emprendedores que les facilita la creación y permanencia de un negocio; les proporciona un espacio físico y servicios de apoyo para asesoría especializada, tutoría personalizada, diseño de planes de negocios y acceso a créditos. "*A nivel mundial, el 80% de los negocios que empiezan por si solos salen del mercado después de cinco años de operaciones. Por el contrario, el 80% de los proyectos asesorados por una incubadora superan este periodo"* (Civaj, 2008).

MÉTODO

Con la finalidad de lograr el objetivo propuesto en esta investigación, se procedió a efectuar una investigación documental y de campo. Para la investigación documental se consultaron publicaciones del Colegio de la Frontera Norte. Investigadores de dicha institución como, Corrales (2005) Riojas (2008) y Cárdenas y Redonnet (1991) fueron quienes en aquel tiempo, convirtieron en objeto de estudio el impacto de la privatización de AHMSA en la economía y estructura laboral de la región referida. Asimismo, se consultaron los archivos de la FCA con la finalidad de obtener el número de egresados por carrera y generación, desde su fundación en 1976. Además, se recurrió a estadísticas del Instituto Nacional de Estadísticas y Geografía (INEGI) para la obtención de datos respecto a los sectores económicos que conforman la zona conurbada de Monclova, Coahuila y a publicaciones de los periódicos de la localidad.

Para el trabajo de campo, en septiembre del 2016 se efectuó un censo entre la población estudiantil que conforma la FCA. Se entiende por censo, el recuento de individuos que conforman una población definida como un conjunto de elementos sobre la que se recopilan datos acerca de las características la misma. La finalidad de efectuar dicho censo fue identificar de entre los 1 244 alumnos de los diferentes programas de estudio: Licenciatura en Contaduría (583), Administración (293), Recursos Humanos (243) y Negocios Internacionales (124), cuántos estudiantes actualmente tienen un negocio, así como su principal problemática y apoyo requerido. Es necesario aclarar que los 1 244 alumnos que integran la población estudiantil de la FCA, se encuentran distribuidos en dos turnos: matutino y vespertino. En el turno matutino se encuentran inscritos 583 alumnos; mientras que en el turno vespertino se cuanta con 661 alumnos. Para tal efecto se consideraron cuatro variables de índole descriptiva a investigar, mismas que se muestran en la Tabla 1. Se empleó Excel para procesar estadísticamente los datos recopilados.

Tabla 1: Variables e Indicadores de la Cédula Censal

Variable	Indicador
Datos generales	Sexo Edad Carrera Semestre
Sector al que pertenece su negocio	Sector primario (Agricultura, ganadería, minería y pesca). Sector secundario (Construcción, industria y manufactura). Sector terciario (Comercio servicios y transporte).
Descripción del negocio	Antigüedad en el negocio Cantidad de trabajadores empleados en el negocio. Motivación para crear su negocio. Principal obstáculo que encontró. Problema actual que enfrenta el negocio.
Apoyo requerido	Capacitación Asesoría financiera Asesoría fiscal Apoyo para comercializar Apoyo para formalizarse Otros

Como puede observa en el contenido de la Tabla 1, para determinar la pertinencia de la creación de una incubadora de negocios para alumnos emprendedores de la FCA se procedió a efectuar un censo que nos permita identificar cuántos alumnos actualmente manejan un negocio propio, la distribución por sexo, semestre, carrera y edad. Así como la descripción del mismo, antigüedad, número de empleados, principal obstáculo, etc. Asimismo, se consideró incluir el tipo de apoyo que se considera necesario. Fuente: elaboración propia.

RESULTADOS

Con la finalidad de determinar la pertinencia de crear una incubadora de negocios para alumnos emprendedores de la FCA se consideró necesario en primer lugar, investigar y conocer la evolución de los tres sectores que conforman la economía y la distribución del mercado laboral. Para tal efecto se consultaron y procesaron los tres últimos censos económico 2004, 2009 y 2014 efectuados por el INEGI para la zona conurbada de Monclova, Coahuila. A continuación se muestran los resultados obtenidos. En el sector primario del área conurbada mencionada, las unidades económicas (UE) de Castaños se mantuvieron igual del 2004 al 2009, y ya no aparecen para el censo del 2014. En el caso de Monclova aumentaron un 60 % y para el 2014 ya no se reportan. La Población Económica Total (POT) de Monclova y Castaños aumentó significativamente del 2004 al 2009, (90.7% en Monclova y 57.1% en Castaños). Para el 2014 no se reporta ningún valor para ninguna de las cuatro ciudades.

En el sector secundario, las UE de las cuatro ciudades aumentaron del 2004 al 2009, (44.1% Monclova, 100% Frontera, 51.1% Castaños y 2% San Buenaventura). Las UE de Castaños y San Buenaventura aumentaron del 2009 al 2014, (25% en Castaños, 43.4% en San Buenaventura). En Monclova y Frontera disminuyeron para este mismo periodo (en Monclova las UE disminuyeron un .8% y en Frontera un 18.2%). La POT en el caso de Monclova y Frontera aumentó del 2004 al 2009 (12.6% y 43.5%, respectivamente). Del 2009 al 2014 la POT de Monclova y Frontera siguió aumentando (15% y 36.9%, respectivamente). En el caso de Castaños y San Buenaventura la POT disminuyó del 2004 al 2009 (28.5% y 81%, respectivamente). Del 2009 al 2014, la POT de Castaños y San Buenaventura aumentó (11.4% y un 7.3%, respectivamente). En el sector terciario las UE de las cuatro ciudades aumentaron del 2004 al 2009 (13% en Monclova, 31.7 % en Frontera, 28.9 en Castaños y 9.7% en San Buenaventura, respectivamente. En este mismo periodo la POT del sector terciario también aumentó (en Monclova 19.5%, en Frontera 20.2%, en Castaños 21.3% y en San Buenaventura 9.56%). La POT en el periodo de 2009 a 2014 aumentó en Monclova y Castaños (5.69% y 10%, respectivamente). En Frontera y San Buenaventura la POT disminuyó

(4.4% y 5.6%, respectivamente). En la Tabla 2 se muestra la evolución de los sectores económicos y la población ocupada total para la zona conurbada de Monclova, Coahuila.

Tabla 2: Evolución de los Sectores Económicos y Población Ocupada Total Para la Zona Conurbada de Monclova, Coahuila

Censo 2004								
	Sector Primario		Sector Secundario		Sector Terciario		Total Municipio	
	UE	POT	UE	POT	UE	POT	UE	POT
Castaños	3	84	45	2552	440	1323	488	3959
Monclova	5	282	671	16735	5965	28199	6641	45216
Frontera	-	-	152	9203	1540	5615	1692	14818
San Buenaventura	-	-	52	1282	545	1432	597	2714
Censo 2009								
	Sector Primario		Sector Secundario		Sector Terciario		Total Municipio	
	UE	POT	UE	POT	UE	POT	UE	POT
Castaños	3	132	68	1986	567	1605	638	3723
Monclova	8	538	967	18839	6743	33706	7718	53083
Frontera	0	0	304	13204	2028	6749	2332	19953
San Buenaventura	0	0	53	245	598	1569	651	1814
CENSO 2014								
	Sector Primario		Sector Secundario		Sector Terciario		Total Municipio	
	UE	POT	UE	POT	UE	POT	UE	POT
Castaños	-	-	85	2213	651	1776	736	3989
Monclova	-	-	959	21662	6752	35625	7711	57287
Frontera	-	-	257	18079	1804	6464	2061	24543
San Buenaventura	-	-	76	263	749	1486	825	1749

Como puede observarse en la Tabla 2, En el sector primario del área conurbada mencionada, las unidades económicas (UE) de Castaños se mantuvieron igual del 2004 al 2009, y ya no aparecen para el censo del 2014. En el sector secundario, las UE de las cuatro ciudades aumentaron del 2004 al 2009, (44.1% Monclova, 100% Frontera, 51.1% Castaños y 2% San Buenaventura). En el sector terciario las UE de las cuatro ciudades aumentaron del 2004 al 2009. Las cifras de los censos 2004, 2009 y 2014 muestran que en términos generales la economía ha crecido lentamente y también se observa que ésta mostró una tendencia hacia el incremento del sector terciario.

Respecto al censo realizado entre la población estudiantil de la FCA, se encontró que 99 alumnos afirmaron tener un negocio, pero de estos solamente 56 accedieron a responder a la cédula censal administrada. Esto significa que solamente se procesaron 56 instrumentos cuyos resultados se muestran a continuación. En cuanto a los datos generales se encontró que el 71.4% de emprendedores corresponde al sexo femenino, mientras que para el masculino solamente se registró el 28.6%. Respecto a las edades, el 75% lo ocupan jóvenes cuya edad está entre 19 y 22 años. Y el 25% restante son mayores de 22 años. Para las licenciaturas que ofrece la FCA, en Contaduría se encontró que el 55.4% tienen un negocio, 17.9% en Administración de Empresas, 17.9 en Recursos Humanos y 8.9 en Negocios Internacionales. Durante el procesamiento de datos se observó que el sector terciario (96.4%) fue mayor que la cantidad de negocios pertenecientes al sector secundario (3.6%). Respecto a la antigüedad del negocio, el 78.6% lleva hasta tres años y el 21.5% más de tres años. En cuanto a la cantidad de personas empleadas en el negocios, el 89.3% afirmó tener hasta tres personas empleadas y el 10.7% más de tres personas. En relación al motivo que le impulsó a crear el negocio, la necesidad (46.4%) y la vocación (39.3%) ocupan los mayores porcentajes, mientras que la oportunidad del mercado solamente alcanzó el 8.9% y en otros motivos el 5.4%. Concerniente a los obstáculos confrontados al momento de crear su negocios, el 33.9% afirmó que el aspecto económico fue el principal problema.

El 26.8% mencionó otros, sin especificar su naturaleza. La falta de experiencia correspondió al 19.6%. La falta de publicidad (7.1%) y competencia (7.1%) mostraron los mismos valores. El 5.4% expresó que la saturación del mercado es su principal obstáculo. En la Tabla 3 se muestra cuál es el principal problema que actualmente plantea su negocios, así como el apoyo que requiere para el mismo.

Tabla 3: Principal problema que enfrenta el negocio y apoyo requerido

Problema	Porcentaje	Apoyo requerido	Porcentaje
Mercado	16.4	Capacitación	30.9
Competencia	12.7	Asesoría financiera	30.9
Falta de inversión	34.5	Asesoría fiscal	3.6
Ubicación	3.6	Comercialización	21.8
Publicidad	3.6	Formalización	3.6
Actualización	1.8	Otros	9.1
Otros	27.3		
Total	99.9	Total	99.9

La Tabla 3 muestra que el mayor problema que los alumnos de la FCA enfrentan respecto a su negocio es la falta de inversión, seguido de una variedad de problemas no especificados (otros). El mercado (16.4%) y la competencia (12.7) ocupan el tercero y cuarto lugar. Respecto al apoyo requerido los emprendedores de la FCA que actualmente tienen un negocio expresaron que el mayor apoyo requerido guarda relación con la capacitación (30.9%) y la asesoría financiera (30.9%) y le sigue el apoyo para comercialización de sus productos (21.8%).

En la Tabla 3 se observa que el mayor problema que los alumnos de la FCA enfrentan respecto a su negocio es la falta de inversión (30.4%), ya sea para compra de los productos que comercializan, para la ampliación de negocio o para instalarse en algún local. Este concepto va seguido de una variedad de problemas no especificados (otros 27.3%). El mercado (16.4%) y la competencia (12.7%) ocupan el tercer y cuarto lugar. Respecto al apoyo requerido los emprendedores de la FCA quienes actualmente tienen un negocio expresaron que el mayor apoyo requerido guarda relación con la falta de capacitación (30.9%) y de asesoría financiera (30.9%). Esto lo manifiestan ya que en casi la mitad de los casos el negocio que emprendieron surgió de una necesidad económica en sus hogares y piensan que requieren tener conocimientos básicos para afirmar su negocio, a estos conceptos le sigue el apoyo para comercialización de sus productos (21.8%).

CONCLUSIONES

A partir de los 40´s la zona conurbada de Monclova, Coahuila atravesó por substanciales transformaciones en su economía y mercado laboral. La llegada de AHMSA, la industria más grande de la región, absorbió una considerable cantidad de la fuerza laboral local, e impulsó la creación de un considerable número de pequeñas y medianas empresas cuya producción y rentabilidad giró en torno a las demandas de dicha siderúrgica. Sin embargo, debido a los cambios en la política socioeconómica en México, AHMSA se privatizó y esto representó considerables reajustes en su plantilla laboral. Las cifras de los censos 2004, 2009 y 2014 del INEGI presentadas muestran que en términos generales la economía de la zona conurbada de Monclova, Coahuila ha crecido lentamente. Como una institución educativa enfocada al campo de las ciencias administrativas, la Facultad de Contaduría y Administración tiene ante sí un gran reto: vincular de manera eficiente la educación superior con el entorno económico, el cual no es muy favorable en cuanto a oferta de empleos se refiere. Una de las formas para que dicha vinculación se dé, es a través de la creación de una incubadora de negocios que favorezca la formación de empleadores y no solamente la de generador de empleados donde las fuentes de empleo son escasas.

Los resultados obtenidos a través de la investigación efectuada muestran que en nuestra facultad hay suficientes alumnos que poseen un espíritu emprendedor y quienes en su mayoría requieren la asesoría técnica y financiera que una incubadora de negocios puede proporcionar. Para corroborar dicha afirmación recurrimos a Vargas (2013), quien afirma que en México la tasa de actividad emprendedora se sitúa en un 6.9%. Los resultados de nuestra investigación mostraron de manera contundente que en la FCA la tasa de actividad emprendedora alcanza el 7.96%. De tal forma que los datos obtenidos respaldan y confirman la pertinencia de crear una incubadora de negocios en la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila.

BIBLIOGRAFÍA Y REFERENCIAS ELECTRÓNICAS

Cárdenas, F., y Redonnet, V., (1991). *Modernización de la empresa AHMSA en Monclova, Coahuila y su impacto sobre la población*. Disponible en: estudiosdemograficosyurbanos.colmex.mx/index.php/edu/article/download/826/819

Civaj, M., (2008). El aliado que necesitas para crecer. En Revista digital *Entrepreneur.* Disponible en: http://www.entrepreneur.com/article/260461

Corrales, S., (2005). Impactos regionales de la modernización en Altos Hornos de México, S. A., 1982-2002 (Empleo-Desempleo). En RESPYN Edición especial Nº 9-2005. Colegio de la Frontera Norte, México. Disponible en: http://www.respyn.uanl.mx/especiales/2005/ee-09-2005/documentos/09.htm

Erossa, V., y Arroyo, P., (1997). Creación de pequeñas empresas exportadoras: una experiencia en Centroamérica. En *Comercio Exterior*. Disponible en: http://revistas.bancomext.gob.mx/rce/magazines/331/9/RCE9.pdf

Garza, J., (2016). *Se van de Monclova ex obreros de AHMSA*. En periódico El Zócalo de Saltillo. Publicado el 07/04/2016. Disponible en: http://www.zocalo.com.mx/seccion/articulo/se-van-de-monclova-ex-obreros-de-ahmsa-1460010698

GEM, (2014). Crece el emprendimiento en el mundo, revela el estudio GEM presentado en el Tecnológico de Monterrey. En *Global Entrepreneurship Monitor 2014 Global Report*. Disponible en: http://www.itesm.mx/wps/wcm/connect/snc/portal+informativo/por+tema/negocios/tec_presentaciongem 2014

Grabinsky, S., (2011). *El emprendedor, creados y promotor de empresas*. Editorial Del Verbo Emprender. México.

INEGI (2004). Censos económicos 2004. Disponible en: http://www.beta.inegi.org.mx/app/saic/default.aspx

INEGI (2009). Censos económicos 2009. Disponible en: http://www.beta.inegi.org.mx/app/saic/default.aspx

INEGI (2014). Censos económicos 2014. Disponible en: http://www.inegi.org.mx/est/contenidos/proyectos/ce/ce2014/default.aspx

INEGI (2015), Cuéntame. Información por entidad. Coahuila de Zaragoza. Número de habitantes. Disponible en:

http://www.cuentame.inegi.org.mx/monografias/informacion/coah/poblacion/default.aspx?tema=me&e=05

Informe Municipal, (1907). Citado por Cárdenas, F., y Redonnet, V., (1991). *Modernización de la empresa AHMSA en Monclova, Coahuila y su impacto sobre la población*. Disponible en: estudiosdemograficosyurbanos.colmex.mx/index.php/edu/article/download/826/819

Rea, L., y Parker, R., (2014). *Designing and Conducting Survey Research*. A Comprenhensive Guide. Fourth Edition. Jossey-Bass A Wiley Brand.

Redacción del Zócalo Saltillo (2016*). Serán 600 reajustados en AHMSA*. En periódico El Zócalo de Saltillo. Publicado el 13/01/2016. Disponible en: http://www.zocalo.com.mx/seccion/articulo/seran-600-reajustados-en-ahmsa-1452672141

Rojas, A., (2015). *Tiembla en gigante de acero en Monclova*. En periódico El Zócalo Saltillo. Publicado el 06/04/2015. Disponible en: http://www.zocalo.com.mx/seccion/articulo/tiembla-el-gigante-de-acero-en-monclova-1433400386

Rojas, G., (2008). Contrastes regionales en el norte: Principales cambios en las estructuras económicas de Monclova y Ciudad Acuña en las décadas recientes. En Frontera norte vol.20 no.39 México ene./jun. Disponible en: http://www.scielo.org.mx/scielo.php?script=sci_arttext&pid=S0187-73722008000100004

Vargas, I., (2013). México: muchos emprendedores, poco apoyo. En revista digital: *Expansión.* Disponible en: http://expansion.mx/mi-carrera/2013/08/05/mexico-muchos-emprendedores-poco-apoyo

Wompner, F., (2007). Un modelo de incubadora de negocios universitaria; en la ruta de la innovación organizacional. En *Observatorio de la economía latinoamericana*. Revista académica de economía. Disponible en: http://www.eumed.net/cursecon/ecolat/cl/2007/fw-incub.htm

Yunus, M., y Weber, K., (2010). *Empresas para todos. Hacia un nuevo modelo de capitalismo que atiende las necesidades más urgentes de la humanidad*. Grupo Editorial Norma. México.

BIOGRAFÍA

Yolanda Saldaña Contreras: Doctorado en Educación por The University of Manchester, Inglaterra. Adscrita a la Universidad Autónoma de Coahuila como catedrático- investigador perfil PRODEP. Se puede contactar en la Facultad de Contaduría y Administración, Monclova, Coahuila, México.

Fernando M. Ruiz Díaz: Doctorado en Investigación de Operaciones por The University of Manchester, Inglaterra. Adscrito a la Universidad Autónoma de Coahuila como catedrático- investigador perfil PRODEP. Se puede contactar en la Facultad de Contaduría y Administración, Monclova, Coahuila, México.

Juan Jesús Nahuat Arreguín: Doctorado en Planeación Estratégica por la Universidad Popular Autónoma del Estado de Puebla. Catedrático investigador, Perfil PRODEP. Se puede contactar en la Facultad de Contaduría y Administración, Monclova, Coahuila, México.

Laura Leticia Gaona Tamez: Candidata a Doctor en Administración y Alta Dirección. Catedrática Asociada con perfil PRODEP en la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Contaduría y Administración, Monclova, Coahuila, México.

Kelly Alejandra Muñoz Peña: alumna de la carrera de Licenciatura en Contaduría de la Universidad Autónoma de Coahuila. Colaboradora en proyectos de investigación realizados por la Dra. Yolanda Saldaña Contreras: Facultad de Contaduría y Administración, Monclova, Coahuila.

UN MODELO DEL USO DE LA TECNOLOGÍA PARA LA ENSEÑANZA DEL CÁLCULO DIFERENCIAL APLICADO A LA ADMINISTRACIÓN Y LA ECONOMÍA: CASO UNIVERSIDAD DE PUERTO RICO RECINTO DE RIO PIEDRAS

Edwin Rivera Rivera, Universidad de Puerto Rico

RESUMEN

En esta investigación sobre: Un modelo del uso de la tecnología para la enseñanza del cálculo diferencial aplicado a la administración y la economía, el investigador creará un modelo con el uso de la tecnología en la enseñanza de dicha materia para lograr entender los procesos del nuevo lenguaje matemático. Se presentará el lenguaje más aplicado a dicha materia como lo es: el límite, la derivada, los máximos y mínimos, la diferenciación y sus variadas técnicas. En este lenguaje se aplicarán nuevas técnicas de enseñanza, las cuales ayudarán a profesores y a estudiantes a enfrentarse con un mayor entendimiento de la misma. Se utilizarán las aplicaciones a la economía y a la administración de empresas con el uso de la tecnología. El estudio traerá también unos nuevos procesos de aplicaciones del cálculo diferencial al mundo económico mejorando la formación de nuevos maestros de matemáticas y nuevos estudiantes que actualmente estén estudiando la materia del cálculo diferencial.

PALABRAS CLAVES: Tecnología, Calculo Diferencial, Modelo

A MODEL OF THE USE OF TECHNOLOGY FOR THE TEACHING OF DIFFERENTIAL CALCULUS APPLIED TO THE ADMINISTRATION AND THE ECONOMY. CASE: UNIVERSITY OF PUERTO RICO PRECINCT OF RIO PIEDRAS

ABSTRACT

In this research on: A model of the use of technology for the teaching of differential calculus applied to administration and economics, the researcher will create a model with the use of technology in teaching that subject to understand the processes of the new Mathematical Language. It will present the language most applied to this subject as it is: the limit, the derivative, the maximum and minimum, the differentiation and its various techniques. In this language will apply new teaching techniques, which will help teachers and students to deal with a greater understanding of it. Applications will be used to the economy and business administration with the use of technology. The study will also bring new processes of differential calculus applications to the economic world by improving the training of new mathematics teachers and new students who are currently studying the subject of differential calculus.

JEL: I20, C6, O30, 033

KEYWORDS: Technology, Differential Calculus, Model

INTRODUCIÓN

La enseñanza del cálculo diferencial ha sido una de las materias que siempre les ha causado un cierto grado de dificultad al estudiantado. Más aun cuando esta materia es una de las principales para aquellos estudiantes que están encaminados al área de las ciencias, ingeniería, negocios, administración y la economía. En muchas ocasiones el no estar preparados en esta materia es la causa de los fracasos posteriores en otras materias. Señala Catsigeras Curione y Miguez (2006) que una de las razones de la dificultad para el aprendizaje de algunos conceptos del Cálculo se encuentra en la característica abstracta intrínseca de dichos temas que, aunque básicos en la Matemática, involucran conceptos elaborados que en apariencia quedan desconectados de las vivencias cotidianas. La formalización de los conceptos del cálculo infinitesimal, diferencial e integral llevó centenas de años a la humanidad, y fue desde el punto de vista de la epistemología genética piagetiana, producto de estadios sucesivos de construcción del conocimiento, que implicaron reorganizaciones a otro nivel de las adquisiciones precedentes. Por tal razón cada estudiante que comienza a estudiar el cálculo diferencial se encuentra con una serie de conceptos muy abstractos que no puede aplicarlos a su área de especialidad, pues no logra entender ni analizar lo que realmente estos conceptos implican y como se aplican a su profesión. Plantean Arlego y Costa (2011) que numerosos trabajos de investigación abordan estas problemáticas mencionadas proponiendo diversas estrategias didácticas, con diversos objetivos, algunos de ellos, el de propiciar aprendizajes significativos (Ausubel et al, 1990). Se entiende por estrategias didácticas, a las estrategias de enseñanza que concretan una serie de actividades de aprendizaje dirigidas a los estudiantes y adaptadas a sus características, a los recursos disponibles y a los contenidos objeto de estudio, con el objetivo de favorecer la comprensión de los conceptos, su clasificación y relación, la reflexión, el ejercicio de formas de razonamiento y la transferencia de conocimientos.

REVISIÓN DE LITERATURA

Dado que la enseñanza del cálculo diferencial es una de las áreas en las matemáticas que gran interés ha causado entre los educadores de esta materia y que de igual modo sus aplicaciones como herramienta de ayuda para la comprensión y entendimiento de la misma. Abarca (2001) realizó un estudio con estudiantes que tomaban el curso de cálculo 1 una la universidad de Bolivia. En este estudio se les planteo una nueva metodología de la enseñanza con el uso de problemas verbales utilizando la metodología de Polya y Shoenfel haciendo una combinación en los dos métodos, creando un sistema de plantear los problemas verbales a la misma vez que se enseñaban los conceptos importantes del cálculo. El estudio reveló que en la medida que los estudiantes realizaban los procesos analíticos de resolver los problemas verbales y aplicaban los temas con el propósito obligatorio de tener que aplicar la teoría de Polya esto le ayudaba a entender el cálculo diferencial y sus variantes. Se concluyó por la autora que el exponer al estudiante a métodos de aplicaciones crea en el estudiante un sistema que lo obliga a entender los conceptos importantes de la materia. De igual modo, Ruiz y Carreto (2012) realizaron un estudio donde crearon un nuevo sistema tecnológico para la resolución de problemas en el cálculo aplicado a estudiantes de escuela superior en México. En este estudio se les entregó una serie de problemas verbales a los estudiantes es los cuales tenía que resolver con el uso de un nuevo software el cual le ayudaría en todo el proceso. El estudio demostró que los estudiantes aprendían mucho mejor el cálculo con el uso de la tecnología.

Asimismo, Dolores (2000) realizó un estudio con estudiantes universitarios a los cuales se les enseñaba un nuevo método de calcular la derivada en el cálculo diferencial. Los estudiantes iban diseñando nuevos métodos con una serie de preguntas que la profesora les realizaba y con el método del descubrimiento y con la matemática con sentido lograron aprender a derivar las funciones dadas en el cálculo. También Ruiz (2010), Catsigeras (2004), Sabogal, Monroy, Landero, Molina (2013), Azcareta y Camacho (2003), Badillo (2003), Blázquez (2000), Calvo (2001), Camarena (2013), Depool (2001), Cuevas y Pluvinage (2015),

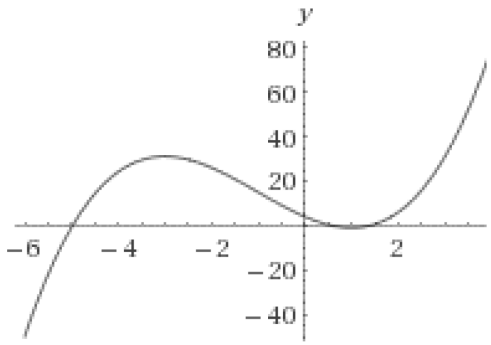
Rojas (2001) en sus estudios encontraron que la tecnología ayudaba a los estudiantes a entender los conceptos abstractos de las matemáticas en especial el cálculo diferencial.

METODOLOGÍA

La siguiente investigación es descriptiva, cualitativa y experimental en la cual se creará un modelo de enseñanza del cálculo diferencial aplicado a la administración y la economía. En el mismo se utilizarán métodos tecnológicos como: symbolab, wolfram, geogebra, geómetra, mathlab, latex, graphmath, calculadora y computadora para que el estudiante entienda los conceptos generales de forma abstracta y lo pueda llevar al entendimiento concreto. Para efectos del estudio se utilizará la población de 30 estudiantes matriculados en el curso de cálculo diferencial aplicado a la administración. En dicho estudio se comenzará evaluando al estudiante con diferentes pruebas. La primera prueba consta de 20 ejercicios en los cuales el estudiante tiene que utilizar tecnología aplicada al cálculo diferencial para resolverlos. Las pruebas cortas están diseñadas con cinco ejercicios de aplicación sobre la administración y la economía los cuales serán resueltos con el uso de la tecnología. Los exámenes serán ejercicios de la clase de cálculo diferencial. Las calculadoras que se utilizará será la Texas Instrument 84 (TI 84) o cualquier otra con la modalidad gráfica. Los datos de la investigación serán analizados con estadística descriptiva, serán presentados en gráficas y tablas de frecuencias. De igual forma la secuencia de progreso será graficado y mostrado en modelos estructurales que servirán de ilustración para ser utilizados por los lectores u otros investigadores. Se mostrará la manera en que el estudiante puede resolver lo ejercicios aplicados a la economía y la administración utilizando los graficadores.

Ejemplo 1: La ecuación Ganancia en una compañía está dada por la ecuación: $f(x) = x^3 + 3x^2 - 9x + 4$ Hallar los intérvalos de ganancia máxima y mínima de la siguiente. En este caso es mucho más fácil usar un graficador.

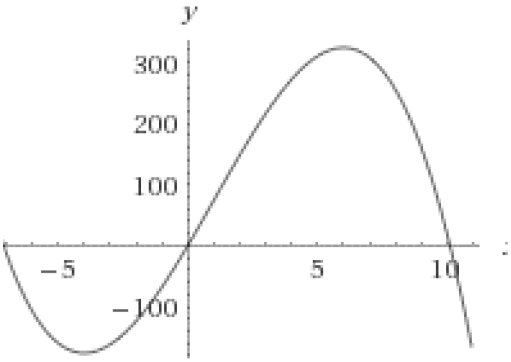
Grafica 1: se Realiza la Gráfica Para Hallar La Ganancia Máxima o Mínima Usando el Graficador Wolfram



La siguiente grafica muestra que existe una ganancia máxima en los intervalos $[-5,0]$ *y mínima en el intervalo* $[1,2]$.

Ejemplo 2: La ganancia total de P(x) (en miles de dólares) por la venta de x unidades de medicamentos está dada por $P(x) = -x^3 + 3x^2 + 72x \quad ; en\ (0 \leq x \leq 10)$

Grafica 2: la Grafica Maestra Donde se Encuentra la Ganancia Máxima Usando el Graficador Wolfram



La grafica muestra que en el punto (5,300) *esta el punto máximo de la gráfica lo que implica que al vender 5 unidades de medicamentos obtiene una ganancia máxima de 300 mil dólares*

RESULTADOS

Al aplicar las metodologías descritas se encontró que el estudiante puede entender y analizar el Cálculo Diferencial cuando este se ensena con aplicaciones al mundo contemporáneo. En este caso las aplicaciones a la administración y la economía y el análisis hecho con el uso de los diferentes graficadores ayudaron a entender y analizar el resultado del problema. A su vez se encontró que el uso de la tecnología como fuente de ayuda en el proceso enseñanza aprendizaje resulta una herramienta efectiva en la medida que los ayude a desarrollar los niveles de pensamiento de memoria análisis y aplicación.

CONCLUSIONES

EL Estudio reveló que la tecnología, a pesar de ser una herramienta importante en el proceso enseñanza aprendizaje tiene que estar acompañada de una pregunta principal o búsqueda de un resultado para un mayor entendimiento del procedimiento. Al utilizar problemas de aplicación conduce a que la herramienta tecnológica realmente sea de ayuda. Pues es efectiva para descubrir y entender los procesos y aplicación de las fórmula y reglas del Cálculo Diferencial. En conclusión, el Estudio finalizará con la creación de un modelo curricular con unidades específicas de aplicaciones y recomendaciones de áreas tecnológicas que los profesores pueden usar, para hacer del cálculo diferencial uno de mayor análisis y entendimiento para los estudiantes.

ANEXO: Modelo Para la Enseñanza del Cálculo Diferencial con el Uso de la Tecnología

Temas	Aplicaciones	Tecnologías Recomendadas
limites	economía administración	Wolfram, TI 89, Symbolab
Derivadas	economía administración	Wolfram, TI 89, Symbolab
Graficacion máximos y mínimos	economía administración	Wolfram, TI 89, Symbolab, Geogebra
integración	economía administración	Wolfram, TI 89, Symbolab

BIBLIOGRAFÍA

Abarca N. (2001). Docente carrera control de procesos. Tesis inédita Universidad de Bolivia

Azcarate C. y Camacho M. (2003). *Investigación en Didáctica del Análisis Matemático* ∗ Vol. X, No. 2. Venezuela

Ausubel. (1983). *Psicología Educativa:* Un punto de vista cognoscitivo .2° Trillas. México

Badillo, E. (2003). *La derivada como objeto maten ático y como objeto de enseñanza y aprendizaje en profesores de Matemática de Colombia*. Tesis Doctoral. Universidad Autónoma de Barcelona.

Blázquez, S. (2000). *Noción de límite en Matemáticas aplicadas a las Ciencias Sociales*. Tesis Doctoral. Universidad de Valladolid.

Calvo, C. (2001). *Un estudio sobre el papel de las definiciones y las demostraciones en cursos preuniversitarios de cálculo Diferencial e Integral*. Tesis Doctoral. Universidad Autónoma de Barcelona.

Catsigeras E., Curione K., Míguez M. (2006) El aprendizaje significativo del cálculo en la Universidad.Vol.(7) *Journal of science education.*

Camarena Gallardo, Patricia. (2013). "A treinta años de la teoría educativa, Matemáticas en el contexto de las ciencias". *Innovación Educativa,* 13 (62): 18 – 44.

Catsigeras, E. (2004). *Micro experiencia de enseñanza en Cálculo*. Publicado en las Actas del II Congreso de Enseñanza, ponencia 1-033 editado en CD– UEFI, Fac. de Ingeniería, Universidad de la República. Montevideo

Cautín, Gregory. (2015). *El número omega. Límites y enigmas de las matemáticas*. México: Tusquets Editores México.

Cuevas V., Carlos A. y Pluvinage F. (2015). "*Una propuesta de ingeniería didáctica para la enseñanza de las matemáticas".* El Cálculo y su enseñanza, 6 (8): 167 - 190.

Cuevas C. (2013). *La enseñanza del cálculo diferencial e integral. Compendio de investigaciones y reflexiones para profesores, formadores e investigadores en matemática educativa.* México: Pearson.

Hitt, F. y Dufour, S. (2013). *Un análisis sobre la enseñanza del concepto de derivada. En:* Cuevas C. (2013). *La enseñanza del cálculo diferencial e integral. Compendio de investigaciones y reflexiones para profesores, formadores e investigadores en matemática educativa.* México: Pearson.

Dolores C. (2000). *Una propuesta didáctica para la enseñanza de la derivada. El futuro del cálculo infinitesimal.* Capítulo. Sevilla, España. Grupo Editorial Iberoamérica. México D. F. pp. 155-181.

Imaz J. y Moreno A., L. (2010). *La génesis y la enseñanza del cálculo*. México: Trillas. OEI.

Rojas A. (2012). *Un enfoque para la enseñanza del cálculo diferencial e integral*. Tesis Universidad Americana de Acapulco,

Ruiz E. (2012). *Uso de la Tecnología Como Apoyo en el Aprendizaje de Cálculo*. Cibernética e informática. (9) núm. 2.

Ruiz E.F. (2010). *Estrategias Didácticas en la enseñanza del Cálculo Diferencial e Integral en Ingeniería,* Reporte técnico de proyecto proyectos de investigación registrado en la Secretaría de Investigación y Posgrado (SIP), del IPN con núm. de registro CGPI, México

Sabogal G., Monroy N., Landero J., Molina R. (2013). *Cálculo diferencial: aprendiendo con nuevas tecnologías.* Afiliación Institucional de los autores: Universidad El Bosque, Bogotá, Colombia. Los autores declaran que no tienen conflicto de interés.

BIOGRAFÍA

Edwin Rivera Rivera es Doctor en Educación con Especialidad en Matemáticas adscrito a la Facultad de Educación de la Universidad de Puerto Rico en Rio Piedras. Actualmente imparte cursos en la Escuela Secundaria de la Universidad de Puerto Rico y en la facultad de Administración de Empresas.

LA CULTURA ORGANIZACIONAL EN UNA PEQUEÑA EMPRESA

Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México
Ma. Guadalupe Díaz Díaz, Universidad Autónoma de Coahuila-México
Adriana Guadaupe Chávez Macías, Universidad Autónoma de Coahuila-México
Cristina del Pilar López Saldana, Universidad Autónoma de Coahuila-México
Beatriz Alondra Vázquez Martínez, Universidad Autónoma de Coahuila-México

RESUMEN

El propósito del presente trabajo de investigación fue identificar las condiciones actuales de la cultura organizacional en una Pequeña Empresa de la industrial metal–mecánica de Monclova, Coahuila. Para la realización de este estudio se determinó que la Muestra fuese por consenso, formada por 26 trabajadores de una pequeña empresa; a quienes se les aplicó un cuestionario estructurado, para la recolección de datos se utilizó el instrumento de Cameron y Quinn. Una vez tabulados los datos, se obtuvieron los siguientes resultados, se detectó que el tipo de cultura que es dominate en la empresa en estudio es la cultura Jerarquizada.

PALABRAS CLAVE: Cultura Organizacional, Clan, Adhocracia, Jerarquizada, Mercado

THE CULTURE ORGANIZATIONAL IN A SMALL COMPANY

ABSTRACT

The purpose of the present research was to identify the current conditions of the organizational culture in a small company in the industrial metal-mechanics of Monclova, Coahuila. To conduct this study determined that the sample was by consensus, consisting of 26 workers form a small company; to whom applied them a structured questionnaire for the collection of data was used the instrument of Cameron and Quinn. Once tabulated data, the following results were obtained, detected the type of that is dominate the enterprise in study is the Hierarchized culture.

KEYWORDS: Organizational culture, Clan, Adhocracy, Hierarchized, Market.

INTRODUCCIÓN

Para una organización es determinante contar con una cultura sólida y ampliamente difundida entre sus empleados. Es decir, una cultura fuerte y consitente no se crea ni se mantiene por sí misma, sino por la organización y quienes la integran, ya que tienen encomendada la tarea de conservar, transmitir e incluso modificar dicha cultura cuando sea necesaria. La cultura organizacional en la actualidad está cobrando gran relevancia para las organizaciones, puede ser una fortaleza la cual puede encaminar al éxito de estas. La cultura organizacional permite que cada una de las organizaciones se diferencien, en aspectos tales como valores, creencias, costumbres, actividades y procesos, donde todo esto se reúne en la personalidad autentica de cualquier organización; conllevando con esto a que todos los empleados actúen de acuerdo con una cultura establecida. El tema de esta investigación está centrado en identificar las condiciones actuales de la cultura organizacional en una Pequeña Empresa de la industrial metal–mecánica de Monclova, Coahuila.

REVISIÓN LITERARIA

Las organizaciones están tomando decisiones contantemente, y al mismo tiempo van construyendo su realidad y estableciendo nuevas necesidades. Las organizaciones pueden ser vistas como un "sistema de relaciones sociales coordinadas en un marco estructurado, cuyo desempeño se sustenta en el trabajo de equipos a partir de objetivos a alcanzar, sobre la base de la utilización de recursos de una cultura propia, interactuando constantemente con el entorno" (Cruz, 2001, citando a Gutiérrez, 1994). Las organizaciones están provistas de una cultura, que comúnmente denominamos cultura organizacional que las distingue, y que puede evaluarse. Chiavenato (2004), define la cultura de una sociedad como "los valores compartidos, hábitos, usos y costumbres, códigos de conducta, tradiciones y objetivos que se aprenden de las generaciones anteriores, que son impuestos por los miembros actuales de la sociedad y que son trasmitidos sucesivamente a las nuevas generaciones".

El comportamiento de una organización es sumamente importante y esta orientdo a cumplir las metas que la empresa ha planeado para su subsistencia. Uno de los pilares funadmentales de toda organización es el recurso humano; el comportamiento de cada individuo es de vital importancia, aunque la suma de estos comportamientos individuales es lo que hace que una empresa pueda alcanzar sus metas, ser poductiva, obtener éxito o definitivamente fracasar. El estudio del Comportamiento organizacional proporciona importantes conocimientos que ayudan a entender con mayor claridad, este nuevo mundo laboral, superar la resistencia y mejorar para crear una cultura organizacional que prospere con el cambio.

Los conceptos del Comportamiento organizacional deben reflejar condiciones siutacionales o de contingencia. Mientras que para Robbins, (2009) el Comportamiento organizacional es una disciplina que investiga el impacto que los individuos, grupos y estructura tienen sobre el comportamiento dentro de las organizaciones, con el propósito de aplicar tal conocimiento al mejoramiento de la eficacia de la organización. Chiavenato, I. (1999). Menciona que "la cultura organizacional reposa sobre un sistema de creencias, valores, tradiciones y hábitos, como forma aceptada y estable de interrelación y de relaciones sociales típicas de cada organización". Según Cameron & Quinn (1999), proponen una metodología específica para el estudio de la cultura organizacional basada en el modelo conocido como Competing Values Framework (CVF). El propósito de este modelo es diagnosticar y facilitar el cambio de la cultura de una organización en particular, identificando cuatro grandes clases o tipos de cultura dominante: Clan, Adhocracia (Ad-Hoc), Jerarquizada y Mercado.

Las principales características de cada uno de los tipos de cultura dominante en este modelo son los siguientes:

Clan: La organización es un lugar muy amistoso para trabajar y donde las personas comparten mucho entre sí. Los Líderes o cabezas de la orgaización, se consideran mentores y quizás figuras paternales con profunda llegada al compromiso de sus miembros es alto.

Ad-Hoc (Adhocracia): Los miembros ven a la organización como un lugar dinámico para trabajar, de espíritu emprendedor y ambiente creativo. Las personas, por ende, tienden a ser creativas y toman riesgos aceptados. Los líderes también son considerados innovadores y tomadores de riesgo.

Jerarquizada: La organización es un lugar estructurado y formalizado para trabajar. Los procedimientos gobiernan y dicen a las personas qué hacer a diario. El interés de los líderes de la organización es ser buenos coordinadores y organizadores, manteniendo una organización cohesionada, donde las reglas y las políticas juegan un rol preponderante.

Mercado: es una organización orientada a los resultados, cuya mayor preocupación es realizar el trabajo bien hecho. Las personas son competitivas y orientadas a los resultados u objetivos. Los líderes son directivos exigentes y competidores a su vez.

Sepúlveda, F. (2004). Realizó una investigación con el propósito de llevar a cabo un diagnóstico de la cultura organizacional dominante de la Universidad de Concepción, Chile. Los resultados arrojados permiten determinar la existencia de una cultura dominante tipo jerárquica y en la situación preferida una cultura dominante tipo clan. Salazar, A. (2008). Efectuó un estudio cuyo propósito fue identificar el tipo de cultura para obtener la cultura dominante en la organización. Los resultados obtenidos es que el Liderazgo en la organización resalta la cultura tipo jerarquizada, en la cual los líderes se evalúan de ser buenos organizadores, cuestión que fue evidente durante el período de medición en entrevistas informales sostenidas con algunos trabajadores. Parra, S. (2014). Llevó a cabo un estudio, en el cual el objetivo es caracterizar las condiciones actuales de la cultura organizacional en una empresa. El diagnóstico de cultura organizacional contribuye al diseño de estrategias coherentes y posibles dentro de los diferentes procesos de cambio organizacional, si así se requiere o se desea por medio de los directivos, sin ser fácil fomentar actitudes positivas dentro de la organización.

METODOLOGÍA

El diseño metodológico corresponde a una investigación de campo, transversal y de tipo descriptivo. La Muestra se determinó por consenso ya que incluye a la población total de los trabajadores de una pequeña empresa de la industria metal – mecánica; conformadas por un total de 26 sujetos. Para llevar a cabo esta investigación, el instrumento utilizado para medir la cultura organización es el OCAI de Cameron y Quinn (1999); explican que el instrumento para evaluar la cultura de la organización que han creado, está compuesto por un cuestionario que requiere que los individuos respondan a solo seis preguntas tipo con cuatro opciones de respuesta cada una. El cuestionario consta de seis preguntas tipo, con cuatro alternativas de respuestas cada una catalogada con las letras A,B, C y D; cada letra está relacionada a uno de los cuatro tipos de cultura dominante mencionadas con anterioridad. Las dimensiones de la cultura se determinan a través de atributos creados a partir de las respuestas a las seis preguntas del cuestionario. En cuanto a la confiabilidad y validez, se reporta en la literatura como valida y confiable (Cameron y Quinn, 2011), con un alfa de Cronbach de la cultura de clan 0.74, la cultura de adhocracia 0.79, la cultura jerarquica 0.73 y la cultura de mercado 0.71. A continuación se presenta en la Tabla 1 la operacionalización de las variables consideradas en el instrumento para diagnosticar la Cultura Organizacional, los contenidos operacionales (indicadores) de cada dimensión, definición 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 26 trabajadores (7 del personal administrativo y 19 del personal operativo), representado por el 27% empleados adminsitrativos y el 73% personal operativo. La segunda sección, del insturmento a evaluar la cultura de la organización (OCAI) Cameron y Quinn (1999.

Tabla 1: Operacionalización de Variables de la Cultura Organizacional.

Dimensión	Definición	Subdimensiones / Atributos	Preguntas
Clan	Relaciones de tipo familiar, tradición, trabajo en equipo, autodirección, ayuda mutua, cooperación.	Características Dominantes	1A
		Liderazgo Organizacional	2A
		Estilo Gerencial	3A
		Unión de la Organización	4A
		Énfasis Estratégico	5A
		Criterio de Éxito	6A
Adhocracia	Innovación, creatividad, toma de riesgos, búsqueda agresiva de oportunidades, autonomía, iniciativas individuales.	Características Dominantes	1B
		Liderazgo Organizacional	2B
		Estilo Gerencial	3B
		Unión de la Organización	4B
		Énfasis Estratégico	5B
		Criterio de Éxito	6B
Mercado	Participación en el mercado, estabilidad financiera, rentabilidad, poco sentimiento de trabajo en equipo, poca cohesión.	Características Dominantes	1C
		Liderazgo Organizacional	2C
		Estilo Gerencial	3C
		Unión de la Organización	4C
		Énfasis Estratégico	5C
		Criterio de Éxito	6C
Jerarquizada	Énfasis en las reglas, toma de decisiones centralizada, certidumbre, jerarquías.	Características Dominantes	1D
		Liderazgo Organizacional	2D
		Estilo Gerencial	3D
		Unión de la Organización	4D
		Énfasis Estratégico	5D
		Criterio de Éxito.	6D

En esta tabla se muestra la Operacionalización de las dimensiones consideradas en el instrumento de medición de la cultura organizacional, los contenidos operacionales de cada dimensión, definición, subdimensiones y los números de los reactivos correspondientes a cada una de ellas.

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 esta conformado por el género masculino representado en un 69%; en cuánto a la edad el 35% se encuentrán entre los 18 y 25 años de edad y los de 36 y 45 años de edad; mientras que la minoría están en un 4% en el rango entre 46 y 55 años. En relación a la Antigüedad en la empresa, los resultados arrojan que el 50% están entre 1 y 3 años de servicio en la empresa y el 4% se úbica en el rango de entre 5 y 10 años de antigüedad. Con respecto a la Formación Académica se encontró que el 35% de los trabajadores han cursado Preparatoria, seguidos por el 23% que son Profesionistas. Y en relación a la Actividad Principal el 38% de los trabajadores se infiere que realizan varias actividades.

De acuerdo con el diagnóstico en la tabla 2 se presenta los promedios de cada uno de los tipos de cultura del OCAI de los trabajadores de la empresa en estudio; se puede observar que la cultura predominante es la Jerarquizada, la cual se caracteriza por mantener el control interno en una organización a través de reglas, procediminetos, especialización de trabajo y centralización de las decisiones. Los procedimientos gobiernan lo que la gente hace, los líderes son considerados buenos coordinadores y organizadores. El mantener la operación trabajando de manera equilibrada es muy importante. Las preocupaciones de largo plazo de la organización son la estabilidad y eficiencia.

Tabla 2: Puntuaciones Promedio por Cada Tipo de Cultura del OCAI

Tipos de Cultura	Media
Clan	20.38
Adhocracia	19.04
Mercado	21.35
Jerárquica	31.54

En esta tabla se muestran los promedios por cada tipo de cultura del OCAI de los trabajadores de la empresa en estudio.

Además del tipo de cultura, el instrumento ultilizado en el estudio nos permite dibujar un perfil organizacional basado en las seis caracterísiticas o dimensiones que determinan como trabaja y es administrada la organización. Según la tabla 3 en la que se observa que predomina el tipo de cultura Jerarquizada en 4 subdimensiones que la favorecen, esto quiere decir que la organización es un lugar estructurado y formalizado para trabajar, el interés de los líderes es ser buenos coordinadores y organizadores, así como procupados por la direccion de la estabilidad y funcionamiento de la organización; seguida por la cultura de Mercado con 1 subdimensión y la cultura de Clan con 1 subdimensión. Este resultado nos comprueba que la organización se enfoca en el posicionamiento interno y tiene la necesidad de estabilidad y control.

Tabla 3: Puntuaciones Promedio Por Cada Subdimensiones Contra Cada Tipo de Cultura

Subdimensiones	Clan	Adhocracia	Mercado	Jerarquizada
Cacacterísticas Dominantes	22.88	20.77	29.23	26.35
Líderes de la Organización	22.69	23.65	20.38	29.42
Estilo Gerencial	30	21.15	22.69	21.54
Unión de la Organización	22.69	19.42	27.69	23.27
Énfasis Estratégico	20.38	19.04	21.35	31.54
Criterio de Éxito	20.77	23.65	24.23	25

En esta tabla se muestran los promedios por cada subdiemnsiones contra cada tipo de cultura.

CONCLUSIONES

Los resultados obtenidos en este estudio nos permiten concluir que las características dominantes de la cultura organizacional es de tipo Jerarquizada; esto significa que los trabajadores perciben en gran parte que la forma de desempeñar su trabajo y relacionarse al interior de la organización esta determinada por las normas y procedimientos que le dicen qué y cómo hacer sus labores, dado el énfasis que la organización coloca el control y en la estabilidad interna. Este tipo de cultura dominante tiende a fometar de igual forma la existencia de comportamientos herméticos al interior de la organización. Se ha podido observar que los trabajadores guardan un celo excesivo al actuar, con tiempos de respuesta altos, como consecuencia de la jerarquización en la ejecución de procedimientos.

REFERENCIAS

Cameron, K. & Quinn, R. (1999). *Diagnosing and Changing Organizacional Culture Based on the competing values framework.* EUA: Addison-Wesley Publishing Company, Inc.

Cameron, K. & Quinn, R. (2011). *Diagnosing and Changing Organizacional Culture Based on the competing values framework.* Third edition. San Francisco. CA.

Chiavenato, I. (2004). *Comportamiento Organizacional Colombia*. Editorial Mc Graw Hill.

Chiavenato, I. (1999). *Introducción de la Teoría general de la Administración*. 5º Edición. Editorial Mc GrawHill.

Cruz, T. (2001). *La Cultura Organizacional. Fundamentos teóricos y metodológicos*. Tesis en opción a Doctora en Ciencias Económicas. Centros de Estudios de la Economía Cubana. Universidad de La Habana.

Gálvez, E. y García. D. (2011). *Cultura Organizacional y Rendimiento de las Mipymes de Mediana y Alta Recnología*. Cuaderno Administración Bogotá, Colombia. Vol. 24, Núm. 42. Pág. 124-145. Enero – Junio 2011.

Parra, S. (2014). *Características Predominantes de la Cultura Organizacional de la Fuerza de Ventas de la Empresa Susureste, S.A. en el municipio de Manizales*. Tesis para obtención de grado Especialista en Gerencia del Talento Humano. De la Facultad de Ciencias Sociales y Humanas. Especialización en Gerencia del Talento Humano de la Universidad de Manizales.

Robbins, S. (2009). *Comportamiento Organizacional.* Editorial Pearson Educación. Décima Edición. México.

Salazar, A. (2008). *Estudio de la Cultura Organizacional, según Cameron y Quinn: Caso de una Empresa del Sector Asegurador Venezolano*. Tesis para obtener el Relaciones Industriales. Opción Recursos Humanos. De la Facultad de Ciencias Económicas y Sociales de la Universidad Católica Andrés Bello.

Sepúlveda, F. (2004). *El Modelo Competing Values Framework (CVF) y el Diagnóstico de la Cultura Organizacional*. Revista Economía y Administración. Núm. 63. Diciembre – 2004.

Stoner, et al. (1996). *Administración*. 6ª Edición. Editorial Prentince HallHispanoamericana, S.A. ISBN 968-880-885-4

Villarreal, et al. (2014). *La Cultura Organizacional y las Estrategias Competitivas en la industria de celulosa, cartón y papel en México*. Revista AD-minister. Núm. 25. Julio-Diciembre 2014. ISSN 1692-0279

BIOGRAFÍA

Maricela Carolina Peña Cárdenas, Maestra en Administración de Empresas, actualmente adscrita como investigadora en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Ma. Guadalupe Díaz Díaz, Maestra en Administración con acentuación en Recursos Humanos, actualmente se encuentra adscrita como investigadora en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Adriana Guadalupe Chávez Macías, Maestra en Impuestos, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte, de la Universidad Autónoma de Coahuila, en México.

Cristina del Pilar López Saldaña, Maestra en Educación, Docente de Tiempo Completo de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México,.

Beatriz Alondra Vázquez Martínez, alumna de Licenciatura de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, quién colabora en los proyectos de investigación desarrollados por el cuerpo académico.

PLANEACIÓN ESTRATÉGICA: PROCURACIÓN DE FONDOS Y TRANSPARENCIA EN OSC DE MÉXICO

Ma. Guadalupe Díaz Díaz, Universidad Autónoma de Coahuila-México
Adriana Guadalupe Chávez Macías, Universidad Autónoma de Coahuila-México
Maricela Carolina Peña Cárdenas, Universidad Autónoma de Coahuila-México
Cristina Del Pilar López Saldaña, Universidad Autónoma de Coahuila-México
Alexia Alejandra Lluévanos Téllez, Universidad Autónoma de Coahuila-México

RESUMEN

Es reconocido por diversas investigaciones que la ausencia de la práctica de la planeación estratégica en las organizaciones no lucrativas limita su crecimiento y la permanencia en la sociedad, por ello el presente trabajo de investigación se llevó a cabo con el objetivo de conocer si existe relación de la práctica de la planeación estratégica con la procuración de fondos y transparencia para lograr la sustentabilidad de las organizaciones de la sociedad civil en la región centro del estado de Coahuila, México. Posteriormente se espera proporcionar a sus directivos alternativas de reforzamiento o mejora en la práctica de planeación estratégica, Procuración de fondos y Transparencia. La metodología empleada consistió en obtener información cuantitativa de 37 organismos de éste tipo, localizados en la región centro del estado de Coahuila mediante un cuestionario estructurado tipo escala de Likert del cual se utilizaron tres de sus variables: Planeación estratégica, Procuración de fondos y transparencia. Para medir su fiabilidad se utilizó la prueba Alfa de Cronbach obteniéndose un coeficiente de consistencia interna de .903 y .970 y .907 respectivamente lo cual indica todas ellas ser confiable.

Palabras claves: Organismos de la Sociedad Civil, Planeación estratégica, Procuración de fondos, Transparencia

STRATEGIC PLANNING: FUNDING AND TRANSPARENCY IN MEXICO NPO

ABSTRACT

It is recognized by several investigations that the absence of practice of strategic planning and Transparency in non-profit organizations limits the growth and permanence in society, so the present research work was carried out with the aim of knowing if the practice of strategic planning with fundraising and Transparency for sustainability of nonprofit organizations located in Coahuila central region state, Mexico. Later it expected to provide alternatives for strengthening management or improvement in the practice of strategic planning. The methodology used was to obtain quantitative information from37 of this type organizations located in the central region of Coahuila state through a structured Likert scale type of questionnaire which three of its variables were used: Strategic Planning, Transparency and Fundraising. To measure its reliability Cronbach Alpha test was used to obtain a coefficient of internal consistency of .903, .970 and .907 respectively indicating all of them are reliable.

KEYWORDS: Non-Profit Organizations, Strategic Planning, Fundraising, Transparency

JEL: M15, G29

INTRODUCCIÓN

Las Organizaciones de la sociedad civil, han surgido y estado presente en los asuntos internacionales desde la segunda mitad del siglo XIX. En 1945, un grupo de países como Francia, Alemania, Japón, Italia y Reino Unido, en unión con el fondo Monetario Internacional fundan el Banco Mundial con la finalidad de apoyar a la recuperación de los países devastados por la segunda guerra mundial. En México es hasta el 2004 que se les da reconocimiento legal, las cuales son regidas a la fecha por la Ley Federal de Fomento a las Actividades de las Organizaciones de la Sociedad Civil, la cual en su artículo 3 describe a éste tipo de organismos como todas aquellas agrupaciones u organizaciones mexicanas que, estando legalmente constituidas, realicen alguna o algunas de las actividades de fomento y no persigan fines de lucro ni de proselitismo político–electoral o religioso, sin menoscabo de las obligaciones señaladas en otras disposiciones legales**.**

De la variedad de problemas que presentan las OSC, cita León y Palma (2009) que el problema central es la existencia de Actores sociales débiles y desarticulados para promover el desarrollo social de los grupos vulnerables, esto producido por prácticas autogestivas limitadas, baja profesionalización administrativa, falta de transparencia y rendición de cuentas lo cual produce recursos financieros y materiales limitados, reducido desarrollo institucional, escasa sinergia entre actores sociales, así como mecanismos limitados de participación ciudadana producido por una desvinculación entre el gobierno y sociedad civil que conlleva a la generación de estímulos institucionales contradictorios. Ante toda la problemática que presentan las OSC surge el interés de realizar el presente estudio para conocer si existe relación significativa en la práctica de la planeación estratégica con la procuración de fondos y la transparencia en las organizaciones de la sociedad civil de la región centro del estado de Coahuila, México

REVISIÓN LITERARIA

Mazzotti y Solís (2002) sostienen que las organizaciones civiles constituyen nuevas formas de organización que contienen información relevante, representan una síntesis y abren una posibilidad de vida organizada para responder a los problemas, crisis o encrucijadas que el triunfo de las aspiraciones de una modernidad llevada a sus extremos Como entes requieren de la práctica del proceso administrativo para optimizar sus recursos y lograr sus objetivos, es decir requieren de planear, organizar, integrar, dirigir y controlar. La planeación como primer elemento del proceso da significado a la interrogante de cómo lograr los resultados deseados, y para ello se requiere el establecimiento de estrategias, es decir realizar planeación estrategia.

Planeación Estratégica

Al mencionar planes estratégicos es importante conocer que el origen del concepto de estrategia el cual se remonta a la época militar y tiene una antigüedad aproximada de 2500 años. Esta se popularizo conforme las sociedades crecían y enfrentaban conflictos sociales y de guerra. La palabra estrategia proviene de griego *strategos* que significa "un general" y con el paso del tiempo se le ha dado el significado de "planificar la destrucción de los enemigos en razón del uso eficiente de los recursos" lo cual implica la elaboración de planes y movilización de recursos para alcanzar los objetivos, así lo marca Aceves (2004). Estudios realizados por Martínez, Rodríguez y Escobedo (2014) para conocer la práctica de la planeación estratégica en las organizaciones de la sociedad civil del estado de Chihuahua, México, reveló que dicha práctica es deficiente pues más del 60% de la población carece de lineamientos institucionales claros, ya que en la mayoría de las instituciones, no se trasciende más allá del enunciado de objetivos, estrategias y procedimientos dirigidos a cumplir su misión; frecuentemente ésta es una reacción al requerimiento de algún donante. Además se encontró que existen limitaciones conceptuales derivadas de una visión reduccionista que se concentra en cumplir el objetivo social de la organización lo cual les limita su crecimiento y sustentabilidad

Procuración de Fondos

En cuanto a la procuración de fondos, publica el Centro de Integración Juvenil, A.C (2013), en su manual de capacitación, que se entiende por procuración de fondos al *"Esfuerzo de un grupo de personas comprometidas con una causa, que trabajan en forma organizada y eficiente, para alcanzar una meta económica definida, en un periodo de tiempo determinado".*

Jiménez (2013) alude que las OSC se encuentran ante la doble función de prestar los servicios para los que fueron creadas, y además, procurar los recursos que les permitan financiar la ejecución de dichos servicios. Para ello el buscar distintos modos para obtener recursos se vuelve un objetivo transversal e inherente a los propósitos que cada OSC tenga, esto implica establecer de manera ordenada y planificada estrategias de procuración de fondos que pueden ir desde utilizar métodos comunes, hasta aplicar algunas tácticas más novedosas, sin más límites que la creatividad. Lo expuesto anteriormente, denota que el lograr una procuración de fondos sostenible en las OSC es una variable trascendente para impulsar a las OSC hacia el logro de sus objetivos. Las organizaciones de éste tipo que son pequeñas, de origen local y/o regional, presentan escasez de recursos de acuerdo a lo expuesto por Castañeda (2015), Terrazas (2009), Cortés L. et. al (2011), entre otros autores, que señalan como una gran desventaja y riesgo a su sustentabilidad económica por contar con recursos económicos muy limitados generando una grave problema por resolver.

Transparencia

Publica Pro capacidad (2017) que la práctica de transparencia en OSC alude al conocimiento público de datos, documentos, procesos de toma de decisiones e informaciones sobre la actividad de las organizaciones y la posibilidad de verificar su exactitud por los ciudadanos. Se refiere en mayor parte a la información que brinda la organización al público con el cual se comunica, de manera que éste pueda percibir fácilmente, con claridad y sin lugar a dudas lo que la organización es y hace, así como la opción que ha tomado de actuar dentro de un marco ético y de valores. En estudio realizado por Castañeda (2015) en Osc en el estado de Yucatán, se encontró que los factores que mayormente influyen en el desempeño financiero son la realización de procesos de planeación anual y planeación estratégica; la diversificación de las fuentes de recursos; disponer de procesos de evaluación y mecanismos de comunicación con los agentes involucrados; la colaboración de voluntarios y su adecuada administración; así como la transparencia y gobernanza de la organización.

METODOLOGÍA

El diseño metodológico corresponde a una investigación transversal, descriptiva y cuantitativa. Para efecto de la recolección de la información se tomó como guía el Instrumento Diagnostico Del Centro Virtual Par La Ciudadanía Y Organizaciones De La Sociedad Civil dando como resultado un cuestionario recortado, estructurado tipo escala de Likert que consta de 130 reactivos correspondientes a preguntas relativas de 6 variables: Estructura, Planeación estratégica, Administración de Recursos (financieros y humanos y voluntarios), Comunicación y visibilidad, Sustentabilidad (Procuración de fondos y Desarrollo), y Capital Social (Transparencia y Alianzas Estratégicas). Para el llenado del instrumento se dividió en dos secciones. En la primera parte se solicitan, datos generales de identificación de la persona que responde y puesto que ocupa, así como del organismo. Además se solicita responder a la primera variable (Estructura) en el que los reactivos cuenta con 3 opciones de respuesta (si, no, en proceso). En la segunda parte se encuentran los reactivos corresponden a las 5 variables restantes, tienen 5 opciones de respuesta (nunca, casi nunca en ocasiones, casi siempre y siempre). Los datos fueron recopilados durante el durante el 2015. En la presente investigación solamente se sometieron a estudio las variables y su respectivo constructor que se muestran en la tabla 1

Tabla 1: Operacionalización de Variables Planeación Estratégica, Procuración de Fondos y Transparencia

Variable	Definición	preguntas
Planeación estratégica	Identificación sistemática y sistémica de oportunidades y peligros futuros, que combinados con las fortalezas y debilidades proporcionan una base para la toma de decisiones ventajosa en el presente para aprovechar o crear las oportunidades y evadir, evitar o transformar los peligros en oportunidades	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17.
Procuración de Fondos	Esfuerzo de un grupo de personas comprometidas con una causa, que trabajan en forma organizada y eficiente, para alcanzar una meta económica definida, en un periodo de tiempo determinado	18, 19, 20, 21, 22, 23, 24, 25, 26, 27.
Transparencia	Es el conocimiento público de datos, documentos, procesos de toma de decisiones e informaciones sobre la actividad de las organizaciones y la posibilidad de verificar su exactitud por los ciudadanos.	28, 29, 30, 31, 32, 33, 34, 35.

En esta tabla se muestra la Operacionalización de variables consideradas en el instrumento, su definición conceptual y los números de reactivos correspondientes a cada una de ellas. Fuente de elaboración: Propia.

Para determinar la fiabilidad de las variables "Planeación estratégica, Procuración de fondos y Transparencia" se utilizó la prueba Alfa de Cronbach, obteniéndose un coeficiente de consistencia interna de 903 y .970 y .907 respectivamente lo cual indica todas ellas ser confiable. El objetivo del presente estudio es el conocer si existe relación de la práctica de la planeación estratégica con la procuración de fondos y transparencia para lograr la sustentabilidad de las organizaciones de la sociedad civil en la región centro del estado de Coahuila, México. La pregunta de investigación que se formuló fue: ¿Existe relación entre la práctica de la Planeación estratégica en la Procuración de fondos y la Transparencia en las organizaciones de la sociedad civil en la región centro del Estado de Coahuila? Una vez tabulados los datos, el tratamiento estadístico realizado fue el cálculo de frecuencias para la primera parte del instrumento, para la segunda parte se calculó Medias por variable sujetas de estudio: Planeación estratégica, Procuración de Fondos y Transparencia. Posteriormente se confirman los hallazgos a través del cálculo estadístico Correlación de Spearman ya que las variables sujetas a estudio son de tipo discreto, se utilizó el programa *SPSS versión 17.00.* El tamaño de la muestra se obtuvo de una lista de OSC que tiene registrado el gobierno del estado de Coahuila región centro, el total de la población es de 64 organizaciones, de las cuales solamente se identificaron activas 37 organismos, los cuales conformaron el tamaño de la muestra.

RESULTADOS

Los resultados expuestos en éste apartado han sido calculados en base a los datos obtenidos del rediseño del *Instrumento Diagnostico Del Centro Virtual Par La Ciudadanía Y Organizaciones De La Sociedad Civil* En respuesta a los reactivos de datos generales relativos a objetivo social, población atendida, años de operación, tipos de apoyos recibidos, número de personas laborando oficialmente y personal voluntario, en la tabla 2, se presentan frecuencias. Se percibe que los organismos que predominan son aquellos que tienen como objetivo social la asistencia social, entre ellos encontramos aquello que se enfocan a asilos de ancianos, casas hogar, comedores, asistencia a personas con discapacidad, entre otros, con una cobertura local y regional

Tabla 2: Datos Generales de OSC Encuestadas

Frecuencias Por Objetivo Social	
Asociación civil	20
Derechos Humanos	2
Filantropía	2
Salud	3
Educación e Investigación	1
Asociaciones Profesionales y laborales	2
Cultura y Recreación	4
Otros	3
Total	37
Frecuencia de Años de Operación	
0 a 1 año	2
3 a 6 años	5
Más de 6 a 10 años	9
Más de 10 años	21
Total	37
Frecuencia por fuente de apoyos recibidos	
Gubernamentales	2
Iniciativa Privada	7
Iglesias	3
Otros	6
Gubernamentales y otros	10
Todos menos internacionales	6
Internacionales	0
Ninguno	3
Total	37
Frecuencia de personal contratado_____	
De 1 a 15	18
De 16 a 30	6
Más de 30	2
Nadie	11
Total	37
Frecuencia de personal Voluntario	
Nadie	9
1 a 15	18
16 30	6
Más de 30	4
Total	37

Se muestra las frecuencias de datos generales, los años de operación, apoyos recibidos con mayor frecuencia, cantidad de personal contratado, actividad de voluntariado de las OSC encuestadas. Fuente de elaboración: Propia con base a los datos de la encuesta. .Fuente de elaboración: propia

Si el 54% de la muestra corresponden a organismos que tienen más de 10 años en operación, denota que éstos se encuentran posicionados ante la comunidad lo que les facilita el logro de su misión, sin embargo para lograr su visión es mayor el esfuerzo a realizar en un mundo globalizado en el que la lucha por la obtención de recursos financieros o materiales, no es solamente entre las OSC de la localidad, es también con las de alcance nacional e internacional. Sin embargo el entorno al que se enfrentan los organismos de corta edad son más las dificultades que se les antepone, ya que no existe pleno conocimiento de su existencia por parte de la sociedad. El 63% de los organismos de la sociedad civil que conforman la muestra están perdiendo la oportunidad de contar con más de una alternativa de financiamiento para el logro de sus objetivos y poder contribuir a la práctica de su misión como institución. Otro punto interesante es que ningún organismo de la localidad ha obtenido apoyo de instituciones internacionales, con ello se confirma lo expuesto por Terrazas (2009). En cuanto al personal contratado bajo su servicio habría que ver si se encuentra legalmente contratado, si así lo es, existe un nicho de oportunidad para capacitar al personal y formarlos con un nivel de profesionalización aceptable siendo impulsores del crecimiento de la institución a la cual prestan sus servicios. Una vez tabulados los datos, el tratamiento estadístico realizado fue el cálculo

de Medias y Desviación estándar de las variables sujetas de estudio Planeación Estratégica, Procuración de Fondos y Transparencia, arrojando los resultados que se muestran en la tabla 3.

Tabla 3: Medias Globales y Desviación Estándar de las Variables de Planeación Estratégica, Procuración de Fondos y Transparencia.

Variable	Media	DS
Planeación Estratégica	4.19	.69
Procuración de Fondos	3.31	1.18
Transparencia	3.52	1.54

En esta tabla se muestra el cálculo de las medias globales y desviación estándar de las variables Planeación estratégica, Procuración de fondos y transparencia. Fuente de elaboración: propia

Como se observa, la media más alta es la variable Planeación Estratégica, seguida de la Transparencia y finalmente la Procuración de fondos. De acuerdo a lo publicado por Hernández (2012) que las OSC utilizan más la transparencia para difundir su misión y en menor escala para atraer mayor cantidad y diversidad de fuentes de procuración de fondos. Para conocer más a profundidad y lograr el objetivo del presente estudio se procedió a realizar el cálculo estadístico de correlación r de Spearman, ya que las variables estudiadas son de tipo discreto. Ver tabla 4.

Tabla 4: Coeficiente de Correlación de Spearman de las Variables Planeación Estratégica, Procuración de Fondos y Transparencia.

Variables	PE	PF	T
PE	1.00	.632**	.539**
		.000	.001
PF		1.00	.745**
			.000
T			1.00

*Fuente: Elaboración propia *La correlación es significativa a 0,05 ** La correlación es significativa a 0,01*

Se percibe que la variable de Planeación Estratégica tiene una relación positiva y altamente significativa con las variables de Procuración de Fondos y Transparencia, es decir las OSC dentro de del diseño de sus planes y estrategias consideran la forma de obtener recursos que les permita financiar sus actividades y posibles proyectos de crecimiento. Sin embargo la variable Procuración de fondos tiene una mayor relación con la variable transparencia. Dichos resultados coinciden con lo expuesto por Castañeda (2015) en Osc del estado de Yucatán, dentro de los factores determinantes en su desempeño financiero es la práctica de la planeación estratégica, transparencia y diversificación de fuentes de recursos económicos. Por lo tanto se responde de manera positiva a la pregunta de investigación; si exista relación entre la práctica de la Planeación estratégica en la Procuración de fondos y la Transparencia en las organizaciones de la sociedad civil en la región centro del Estado de Coahuila. El objetivo se logró.

CONCLUSIONES

La sustentabilidad financiera es uno de los aspectos claves para que las OSC prevalezcan en la sociedad y logren cubrir aquellas ares sociales que el gobierno no ha podido abarcar. Su presencia, es de gran importancia y trascendencia para poder lograr una sociedad más justa, para lograr cambios sustanciales en los grupos más débiles, así como para promover el respeto a los derechos sociales. Los resultados obtenidos en el presente estudio, demuestran la relación y la importancia de la práctica de la planeación estratégica para la procuración de fondos y transparencia en el interior de los organismos y en el exterior hacia sus beneficiarios y donantes, entre más esfuerzo se realicen por actuar con transparencia, sus oportunidades de incrementar la variedad y montos de recursos financieros, serán mayores. Considero que una de las limitaciones del presente estudio es el haber encontrado a casi la mitad de las OSC inactivas con una

temporalidad indefinida. Como posibles líneas de investigación es diagnostico e influencia de las variables comunicación y visibilidad, institucionalidad y recurso humano de las OSC en la región centro del estado.

FUENTES BIBLIOGRAFICAS

Aceves, V. (2004). Dirección Estratégica.1ª Edición Mc Graw Hill interamericana

Centro de Integración Juvenil, A.C (2013)

Castañeda, J. (2015) "La sostenibilidad financiera del tercer sector de Yucatán" .

Cortés,L, Martínez, C, Sánchez, G, Adame, A, Winkel, P, Ruesga, C y González , A. (2011).. CEMEFI, CIVICUS y el Organismo Gestión social para la Cooperación. *"Una fotografía de la Sociedad Civil en México. Informe Analítico del Índice CIVICUS de la Sociedad Civil"*.

Jiménez, A. (2013) Fondos a la vista. Recuperado de: Junta de Asistencia Privada del Distrito Federal (2014) "Movilización de recursos para lograr la sustentabilidad de nuestra causa".

León y Palma (2009). León A. Y Palma I. Diagnóstico de la Situación de los Actores Sociales que promueve el Desarrollo Social.

Mazzotti y Solís (2002). Mazzotti G. y Solís P "Las Nuevas Formas De Organización De La Sociedad Civil Ante La Globalización"

Pro capacidad (2017) Recuperado de:
http://procapacidad.org/index.php/herramientas?id=39

Terrazas, I. (2009) "Las organizaciones de la sociedad civil en la legislación Mexicana"

BIOGRAFÍA

Ma. Guadalupe Díaz Díaz, Maestra en Administración con acentuación en Recursos Humanos, actualmente se encuentra adscrita como investigadora en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Adriana Guadalupe Chávez Macías, Maestra en Impuestos, actualmente se encuentra adscrita como investigadora en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México

Maricela Carolina Peña Cárdenas, Maestra en Administración de Empresas, actualmente adscrita como investigadora en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en México.

Cristina Del Pilar López Saldaña, Maestra en Educación, actualmente adscrita como investigadora en la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila, en Méxicos.

Alexia Alejandra Lluévanos Téllez, alumna de Licenciatura en contaduría de la Facultad de Contaduría y Administración – Unidad Norte de la Universidad Autónoma de Coahuila.

LA VENTAJA COMPETITIVA Y SU RELACIÓN CON LA CAPACIDAD DE RECONFIGURACIÓN EN EMPRESAS MANUFACTURERAS DE COAHUILA, MÉXICO

Edna Isabel de la Garza Martínez, Universidad Autónoma de Coahuila-México
Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila-México
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila-México
Emma Cecilia de Hoyos Mendoza, Universidad Autónoma de Coahuila-México

RESUMEN

Debido a que los cambios en el mercado mundial son más frecuentes e impredecibles, incluida la rápida introducción de nuevos productos y la variación constante de la demanda del producto, las empresas para tener ventajas competitivas se ven en la necesidad de diseñar sistemas de fabricación que aparte de producir productos de alta calidad y bajo costo, también permitan la rápida respuesta a cambios del mercado y la necesidad de los consumidores. El presente estudio aborda la relación que existe entre la ventaja competitiva percibida y la capacidad operativa de reconfiguración, asimismo se muestran los indicadores de dicha capacidad que más se han desarrollado en 15 grandes empresas manufactureras de la región centro del estado de Coahuila, y se analiza la relación de estas dos variables al obtener información de 343 empleados de nivel medio y superior que laboran en ellas. El análisis estadístico efectuado confirma que la capacidad de reconfiguración se relaciona directa, positiva y *significativamente con la ventaja competitiva percibida en las empresas.*

PALABRAS CLAVE: Ventaja Competitiva, Capacidad de Reconfiguración

COMPETITIVE ADVANTAGE AND ITS RELATION TO THE RECONFIGURATION CAPABILITY IN MANUFACTURING COMPANIES IN COAHUILA, MEXICO

ABSTRACT

Because changes in the world market are more frequent and unpredictable, including the rapid introduction of new products and the constant change in product demand, companies to have competitive advantages are in the need to design manufacturing systems apart to produce high quality, low cost, also allow rapid response to market changes and the need of consumers. This study addresses the relationship between the competitive advantage perceived and operational reconfiguration capability also indicators of this capacity is more developed in 15 large manufacturing firms in the center of the state of Coahuila region shown and analyzed the relationship of these two variables to obtain information from employees 343 middle and senior level who work in them. The statistical analysis carried out confirms that the reconfiguration capability directly relates positively and significantly with perceived competitive advantage in business.

KEY WORDS: Competitive advantage, Recongifuration Capacity

INTRODUCCIÓN

Los mercados globales son dinámicos y altamente competitivos y las empresas requieren satisfacer la demanda de producción. Un fenómeno que se ha presentado comentan Mehrabi, Ulsoy y Koren es que los

entornos dinámicos de la demanda han llevado al límite de sus capacidades a los sistemas de manufactura convencionales (2002). La necesidad de obtener mejor posición para defenderse contra las fuerzas competitivas y mantener a los clientes, es decir, obtener ventajas competitivas requiere del desarrollo de capacidades. La capacidad de reconfiguración mencionan Flynn, Wu y Melnyk (2010) se compone de habilidades diferenciadas, procesos y rutinas que se usan para complementar las transformaciones necesarias para restablecer el enlace entre las estrategias de operación y el ambiente de mercado cuando ha sufrido un desequilibrio. En los ambientes de negocios cambiantes, la reconfiguración operativa es importante ya que las empresas se enfrentan a nuevas innovaciones, crisis económica, y a eventos de incertidumbre, de tal forma que en su forma de vivir deben de negociar con el cambio.

En comparación con otros estados de la república mexicana, Coahuila 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 si la capacidad de reconfiguración ha sido desarrollada 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 al desarrollo de la capacidad operativa de reconfiguración? ¿Se relaciona la capacidad operativa de reconfiguración con la percepción que tienen los empleados sobre su ventaja competitiva? Este trabajo tiene como objetivo analizar la variable de capacidad de reconfiguración que se ha desarrollado en las empresas y analizar la relación que existe con la ventaja competitiva percibida y contribuir con ello a generar conocimiento que apoye a los tomadores de decisiones de las grandes empresas, a pensar en 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 ventaja competitiva comenta Michael Porter, nace del valor que una empresa logra crear para sus clientes, el cual supera los costos de ello. El valor es lo que la gente está dispuesta a pagar y el valor superior se obtiene al ofrecer precios más bajos que la competencia por beneficios o cuando la empresa brinda algo especial que compense un mayor precio. De igual manera define dos tipos de ventaja competitiva: el liderazgo en costos y la diferenciación (2015). 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), ya que las capacidades organizacionales pueden contribuir a la ventaja competitiva siempre y cuando sean exentos de amenazas de imitación, sustitución y apropiación en el mercado, de esta forma serán fuentes de ventajas competitivas (Nath, Nachiappan & Ramanathan, 2010). Las capacidades operativas señalan Flyyn, *et.al*. (2010) muestran 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. En el presente estudio se analizará de esta taxonomía solo la capacidad de reconfiguración. La capacidad de reconfiguración menciona Flynn, *et. al*. (2010) se compone de habilidades diferenciadas, procesos y rutinas que se usan para complementar las transformaciones necesarias para restablecer el enlace entre las estrategias de operación y el ambiente de mercado cuando ha sufrido un desequilibrio. En los ambientes de negocios cambiantes, la reconfiguración operativa es importante ya que las empresas se enfrentan a nuevas innovaciones, crisis económica, y a eventos de incertidumbre, de tal forma que en su

forma de vivir deben de negociar con el cambio. Mehrabi, *et.al*., comentan que para desarrollar la capacidad de reconfiguración en la manufactura se deben ajustar las capacidades, la variedad de producto y el tiempo de cambio debe ser a corto plaza, así mismo se requieren recursos para educación y entrenamiento del personal (2002). De acuerdo a Teece, Pisano y Shuen (1977) la capacidad de reconfiguración es una habilidad organizacional aprendida que requiere calibrar los requerimientos de cambio y efectuar ajustes necesarios, para lo cual puede ser necesario revisar el ambiente, evaluar los mercados y los competidores para culminar reconfigurándose y transformándose más rápido que la competencia.

METODOLOGÍA

En el presente estudio se plantea la siguiente hipótesis: las capacidades de reconfiguración se relacionan directa, positiva y significativamente con la ventaja competitiva percibida, en las grandes empresas manufactureras de la región centro del estado de Coahuila. 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. Se utilizaron estadísticos descriptivos. El instrumento utilizado fue un cuestionario estructurado adaptado por (Máynez *et al.* 2013). La medición de la capacidad de reconfiguración así como la ventaja competitiva percibida, se realizaron a través de cinco indicadores la primera y ocho indicadores la segunda, los 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
Capacidad de reconfiguración	Producir distintos tipos de productos sin necesidad de realizar grandes cambios
	Construir productos diferentes, en la misma planta y en el mismo tiempo
	Manufacturar artículos de forma simultánea o periódica, en una forma productiva estable
	Cambiar la combinación de productos , de un periodo a otro
	Cambiar muy rápidamente la producción de un artículo a otro
Ventaja Competitiva Percibida	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 enuncian los cinco indicadores de la variable de capacidad de reconfiguración y los ocho indicadores de la ventaja competitiva percibida.

RESULTADOS

Del cuestionario aplicado se muestran en las tablas 2 y 3, las medidas descriptivas de capacidad de reconfiguración y ventaja competitiva percibida.

Tabla 2: Medidas Descriptivas de Capacidades de Reconfiguración

Indicadores	N	Media	Desviación Estándar
Se producen distintos tipos de productos sin necesidad de realizar grandes cambios	343	3.80	.885
Se construyen productos diferentes, en la misma planta y en el mismo tiempo	343	3.82	.903
Se manufacturan artículos de forma simultánea o periódica, en una forma productiva estable	343	3.89	.867
Se cambia la combinación de productos, de un periodo a otro	343	3.84	.851
Se cambia muy rápidamente la producción de un artículo a otro	343	3.81	.931

Se puede observar los indicadores más y menos desarrollados de las capacidades de reconfiguración. Desde la percepción de los empleados los aspectos más atendidos son: el que la manufactura de artículos se realiza en forma simultánea o periódica en una forma productiva estable y que la combinación de productos se cambia de un periodo a otro. La diferencia aunque no en gran escala, la establecen el que se produzcan productos diferentes en la misma planta y el mismo tiempo, el que se produzcan tipos de productos sin necesidad de realizar grandes cambios y el que se cambie muy rápidamente la producción de un producto a otro, que muestran aspectos menos atendidos.

De los indicadores que conforman la variable de ventaja competitiva percibida puede observarse en la tabla 3, que el aspecto más desarrollado desde la percepción de los empleados es la satisfacción del cliente.

Tabla 3: Medidas Descriptivas de Ventaja Competitiva Percibida

Indicadores	N	Media	Desviación Estándar
-Rentabilidad económica (utilidades)	343	3.73	.871
-Crecimiento de las ventas	343	3.82	.838
-Participación en el mercado	343	3.88	.824
-Crecimiento de la empresa	343	3.90	.899
-Productividad laboral	343	3.90	.869
-Satisfacción del cliente	343	4.05	.813
-Satisfacción de otros involucrados (accionistas, gobierno, proveedores, empleados)	343	4.03	.799
-Fortaleza de la posición competitiva	343	4.04	.852

Se aprecia que los indicadores más desarrollados de la ventaja competitiva son: la satisfacción del cliente, la fortaleza de la posición competitiva y la satisfacción de otros involucrados (accionistas, gobierno, proveedores y empleados). Por otra parte, la menos desarrollada es la rentabilidad económica (utilidades).

En la tabla 4 se presentan los resultados arrojados por la técnica Rho de Spearman, detallando en lo particular la correlación de las variables. Las correlación reportada es significativa a un nivel de **p<.01 bilateral.

Tabla 4: Correlación Entre Variables

	Capacidad De Reconfiguración	Ventaja Competitiva Percibida
Capacidad de reconfiguración	1	.254** .000 343
Ventaja competitiva percibida	.254** .000 343	1

*** Correlación significativa a 0.001 (bilateral). En esta tabla se describen las correlaciones entre las variables de capacidad de reconfiguración y ventaja competitiva, la cual es positiva.*

El análisis estadístico efectuado confirma que las capacidades de reconfiguración percibidas se relacionan directa, positiva y significativamente con la ventaja competitiva percibida.

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 reconfiguración atiende principalmente el que la manufactura de artículos se realiza en forma simultánea o periódica en una forma productiva estable y que la combinación de productos se cambia de un periodo a otro. La diferencia aunque no en gran escala, los aspectos menos desarrollados que se conforman por el producir distintos tipos de productos sin necesidad de realizar grandes cambios, y el que se cambie muy rápidamente la producción de un producto a otro. Respecto a la variable de la ventaja competitiva se puede concluir que según su percepción los indicadores más desarrollados son: la satisfacción del cliente, la fortaleza de la posición competitiva y la satisfacción de otros involucrados (accionistas, gobierno, proveedores y empleados). Por otra parte, la menos desarrollada es la rentabilidad económica (utilidades), el crecimiento en las ventas y la participación de mercado. Se muestra que la ventaja competitiva percibida y la capacidad de reconfiguración en las empresas de estudio, se relaciona directa, positiva y significativamente, lo cual indica que a mayor desarrollo de las capacidades de reconfiguración, mayor serán las ventajas competitivas. Por lo anterior se acepta la hipótesis planteada.

BIBLIOGRAFÍA

Barney, J. B. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), 99–120.

Dávila, A. (2004). México: concentración y localización del empleo manufacturero,1980-1998. *Economía Mexicana Nueva época*, 13(2), 209-254.

Flynn, B., Wu,S.,y Melnyk, S. (2010). Operational capabilities: Hidden in plain view. *Business Horizons,* 53, 247-256.

Hernández R., Fernández C, y Baptista P. (2010). *Metodología de la Investigación.* (5ª.ed.) México, Mc. Graw Hill.

Instituto Nacional de Estadística y Geografía (2009). Micro, pequeña mediana y gran Empresa. Estratificación de los establecimientos. Censos. Disponible en.
http: // www.inegi.org.mx/contenidos/espanol/ proyectos censos/ce2009.

Mehrabi, M. G., Ulsoy, A. G., Koren, Y., & Heytler, P. (2002). Trends and perspectives in flexible and reconfigurable manufacturing systems. *Journal of Intelligent manufacturing*, *13*(2), 135-146.

Máynez, A., Cavazos, J., Torres, V., Escobedo, M. (2013). Las capacidades de la empresa para personalizar su producción y reconfigurarse de forma interna: ¿Influencian su desempeño operativo y su ventaja competitiva percibidos?, *Revista Internacional Administración & Finanzas* 6(7), 47-65.

Nath, P., Nachiappan,S., & Ramanathan, R. (2010). The impact of marketing capability, operations capability and diversification strategy on performance: A resource-based view. *Industrial Marketing Journal,* 39 (2), 317-329.

Peteraf, M. (1993). The cornerstones of competitive advantage: A resource-based view. *Strategic Management Journal*, 14, 179-191.

Porter, M. (2015). *Ventaja competitiva: Creación y sostenimiento de un desempeño superior*. (2ª. Ed). México: Patria S.A. de C.V.

Teece, D. J., Pisano, G., & Shuen, A. (1977). Dynamic capabilities and strategic management. *Strategic Management Journal,* 18(No.7), 509-533.

Wu, S. Melnyk, S y Flynn, B. (2010). Operational Capabilities: the Secret Ingredient. *Decision Sciences Journal*, 41 (4), 721-754.

CORRELACIÓN ENTRE EL NIVEL DE COMPETENCIAS ORGANIZACIONALES Y EL GRADO DE ESCOLARIDAD, PLANTA EN CHIHUAHUA, MÉXICO

Ana Isabel Ordóñez Parada, Universidad Autónoma de Chihuahua
Carmen Romelia Flores Morales, Universidad Autónoma de Chihuahua
Luis Raúl Sánchez Acosta, Universidad Autónoma de Chihuahua
Arturo Medina Castillo, Universidad Autónoma de Chihuahua

RESUMEN

La gestión por competencias brinda una mejor base a las organizaciones para la administración del recurso humano, sin embargo, dicha administración se enfrenta a varios problemas en su proceso de ejecución, siendo uno de ellos el determinar a partir de que factor se generan las competencias en el individuo. El objetivo de la presente investigación es evaluar el nivel de competencias genéricas de trabajadores administrativos, así como determinar la relación que existe entre el grado académico y el rendimiento de las mismas. El enfoque metodológico que se utilizo fue de naturaleza mixta, aplicada, descriptiva-correlacional, de campo con apoyo bibliográfico, no experimental, transeccional, empleando el método deductivo inductivo. La investigación se llevó a cabo en una planta papelera, se contó con un universo de 129 empleados administrativos, que fueron evaluados por medio de la herramienta Assessment center, misma que aplicaron consultores externos e internos y cuyos datos fueron analizados con un modelo estadístico de regresión. Los resultados indicaron que el personal cuenta de manera general con niveles bajos en las competencias medidas, existe una tendencia de relación media entre las variables "escolaridad" y "rendimiento de competencias", no obstante, cada competencia por lo individual al ser constructos diferentes muestran grados de comportamiento variable.

PALABRAS CLAVE: Evaluación, Competencias Organizacionales, Grado de Escolaridad.

CORRELATION BETWEEN THE LEVEL OF ORGANIZATIONAL COMPETENCES AND THE LEVEL OF SCHOOLING, COMPANY IN CHIHUAHUA, MEXICO

ABSTRACT

Competency-based management provides a better basis to organizations for the administration of human resources, however, this Administration faces several problems in the process of execution, one of them being to determine from which factor are generated the competences in the individual. The objective of this research is to assess the level of generic competences of administrative workers, as well as to determine the relationship between the academic degree and its performance. The methodological approach used was of a mixed nature, applied, descriptive-correlational, field with bibliographic support, non-experimental, transectional support, using the inductive-deductive method. The research was carried out in a paper mill, with a universe of 129 administrative employees, who were evaluated by means of the assessment center tool, which was carried out by external and internal consultants and whose data were analyzed with a statistical model of regression. The results indicated that staff generally have low levels in measured

competences, there is a tendency of medium relation between the variables "schooling" and "performance of competences", however, each competition for the individual to be different constructs show degrees of variable behavior.

JEL: D20, D23, J24, M53, O15.

KEYWORDS: Evaluation, Organizational Competences, Level of Schooling

INTRODUCCIÓN

El proceso de desarrollo en la administración del recurso humano en la última década se ha caracterizado por una evolución significativa en el pensamiento respecto a la concepción del personal, dejando de considerarse como un costo para llegar a establecerse como un valor orientado a un punto de vista más estratégico en todas sus acepciones. (Sánchez y et al., 2005). La teoría de las competencias se constituye por lo tanto como una herramienta metodológica que permite al área del recurso humano y a través de ella en todos sus procesos (diseños de cargo, reclutamiento, selección, evaluación del desempeño, capacitación y desarrollo, etc.) contribuir al cumplimiento de las metas organizacionales, representando de esta manera una estrategia administrativa fundamental para la organización (Gallego, 2000).

En el modelo de competencias para la gestión del recurso humano, las organizaciones buscan sustentar la estabilidad y el crecimiento de su productividad, fenómeno que les ha resultado muy exitoso, esto debido a que el modelo plantea la dinámica de la empresa apelando al factor humano, y brindándole ventajas tales como el utilizar un lenguaje común y accesible para todos los miembros de la organización, ya que se habla de comportamientos observables con los que se está familiarizado y no de rasgos psicológicos, además focaliza los esfuerzos de todas las personas hacía la consecución de resultados, identifica el talento del personal en beneficio de las Empresas (Gil, 2007). El modelo de gestión de competencias requiere de una base administrativa altamente sólida y con recursos suficientes para que brinde el soporte a una organización entera, recayendo gran parte de esta responsabilidad en el departamento de Recursos Humanos siendo este el eje principal que guía los procesos de gestión.

Castro (2011) menciona que la complejidad en el modelo de gestión por competencia recae en el hecho de que no se conoce a ciencia cierta cuál es el origen de las mismas en los individuos, mucho se habla de que la experiencia es pieza fundamental para el desarrollo de las mismas, otros hablan de que son habilidades innatas, mientras que otros señalan que la educación es piedra angular en el sentido de generar estos preceptos diferenciadores en la persona. Tomando en cuenta la importancia que se da actualmente a la gestión de competencias en las empresas y a su vez al factor de formación académica en el personal, es importante conocer, si realmente la relación entre escolaridad/competencias es significativa y brinda una relación en la cual sustentar la mayoría de los procesos de la gestión del recurso humano.

REVISIÓN DE LITERATURA

El origen de la herramienta *assessment center* se remonta a los años 50s, cuando la empresa Norteamericana AT&T destinó un edificio suyo únicamente para efectuar procesos de evaluación, es en esencia, un modelo de evaluación actitudinal y aptitudinal del comportamiento, basado en varios estímulos que se administran al evaluado. La metodología que se aplica para esto se basa en la aplicación de una serie de ejercicios, creando en torno a esto, situaciones que semejen la realidad laboral en la que se desempeña el individuo. La evaluación de las personas es llevada a cabo por varios observadores, consultores y técnicos especialmente entrenados, quienes observan y registran los comportamientos evaluados. Generalmente los *Assessment Center* cuentan con dos pasos importantes: 1) Definir las competencias a evaluar, 2) Creación de la matriz de competencias que evalúa cada ejercicio. La composición de los grupos de evaluados puede oscilar en tres seis y diez personas, y las actividades que estos deben realizar pueden desarrollarse individual

o grupalmente (Pereira y et al., 2008). Pineda-Zapata y et al., (2012) habla de competencias genéricas, para referirse a aquellas en las cuales se sustenta el aprendizaje durante toda la vida, y que incluyen las competencias básicas en el ámbito de la alfabetización tales como son la alfabetización matemática, competencias de comunicación, trabajo en equipo, pensamiento crítico y reflexivo, toma de decisiones, dominio de nuevas tecnologías de la información o aptitud para el aprendizaje continuo, además de estas serían las competencias transferibles o competencias clave, aquellas que permiten al individuo ser capaz de captar por sí mismo otras competencias, adaptarse a nuevas tecnologías y a nuevos contextos propiciando así su movilidad en el área de trabajo. Con base a lo anterior Gil (2007) se dio a la tarea de realizar una serie de clasificaciones, las cuales servirán de sustento para poder llevar cabo y perseguir los objetivos del presente trabajo. En función de los diferentes puestos considerados en una empresa y de acuerdo también con las funciones y tareas específicas definidas para los mismos, sugiere una serie de competencias genéricas agrupadas en distintos niveles de responsabilidad dentro de una organización.

Tabla 1: Clasificación de las Competencias Laborales Genéricas, Agrupadas de Acuerdo al Puesto Ocupado (Gil, 2007)

Puesto	Competencias
Ejecutivos	Razonamiento estratégico. Liderazgo del cambio. Gestión de relaciones.
Directores	Flexibilidad. Introducción al cambio. Sensibilidad interpersonal. Delegación de responsabilidades. Transferibilidad a diferentes entornos geográficos. Flexibilidad.
Empleados (administrativos)	Espíritu de iniciativa Comunicación. Motivación para buscar información y capacidad de aprender. Atención al orden y la calidad. Orientación a resultados (logro). Motivación para el trabajo bajo presión. Trabajo en equipo. Pensamiento analítico. Pensamiento conceptual. Liderazgo. Sensibilidad interpersonal. Conciencia Organizativa. Autocontrol. Orientación hacia el cliente

La tabla 1 nos muestra las competencias laborales genéricas según Gil (2007), agrupadas de acuerdo al puesto ocupado

Se definen a continuación las competencias genéricas utilizadas para la presente investigación:

Liderazgo: competencia que se enfoca en la habilidad para orientar la acción de las personas en una dirección estipulada, promoviendo valores de acción y estableciendo escenarios de aplicación para la acción de esos grupos. (Contreras y Barbosa, 2013).

Orientación a resultados: se define como la capacidad de fijar todas las acciones a la consecución de lo esperado, actuando con rapidez y sentido de urgencia ante decisiones importantes, así como la habilidad de manejar los procesos requeridos para que no interfieran con el logro de los resultados esperados y actuar en consecuencia con alto empuje personal (Sandoval y Pernalete, 2014).

Atención al orden y la calidad: competencia que requiere de la habilidad de establecer eficazmente los objetivos y prioridades de su tarea-actividad, determinando el plan acción, los tiempos y los recursos requeridos. (Alles, 2004).

Comunicación oral: se refiere es la habilidad de escuchar, preguntar, expresar conceptos e ideas en forma efectiva, y exponer aspectos positivos buscando que los procesos de transmisión del mensaje se efectué de la manera más adecuada posible. (Correal y et al., 2008).

Trabajo en equipo: implica la determinación individual de colaborar y cooperar con terceros en las actividades dirigidas a un objetivo. (Torrelles y et al., 2011).

Pensamiento analítico: es la habilidad de entender y resolver un problema a partir de separar sistemáticamente sus partes; realizando comparaciones, estableciendo prioridades, identificando secuencias temporales y relaciones casuales entre los componentes (Alles, 2004).

Espíritu de iniciativa: Se entiende como la predisposición a accionar proactivamente y a pensar no solo en lo que hay que hacer en el futuro. Implica marcar el rumbo mediante acciones concretas, no solo palabras (Alonso-Martín, 2010).

Orientación al cliente: se refiere a la capacidad de demostrar sensibilidad por las necesidades o requerimientos que un conjunto de clientes potenciales externos o internos pueden requerir en el presente o en el futuro. Conocer la más alta calidad de satisfacción del mismo, escucharlo, generar soluciones para satisfacer sus necesidades y estar comprometido en el esfuerzo de la mejora continua (López y Chaparro, 2006).

Trabajo bajo presión: se trata de la habilidad para seguir actuando con eficacia en situaciones de presión de tiempo y de desacuerdo, oposición y diversidad. Es decir, la capacidad para responder y trabajar con alto desempeño en situaciones de mucha exigencia (Rodríguez y Posadas, 2007).

La definición de competencia genérica viene dada en gran medida por los procesos de alfabetización al que el individuo presenta, sin embargo, estos procesos de alfabetización no siempre están directamente relacionados con el grado de educación formal al que se ha estado expuesto, dejando una incógnita si en realidad la formación académica o formal es responsable de la formación y desarrollo de competencias o si son otros factores los que accionan como agente de desarrollo. Gobernado (2009) en este tema hace referencia a que la escolaridad, contribuye notablemente en la formación de competencias del trabajador, basándose en la teoría de la funcionalidad técnica de la educación y la del capital humano. Conviene recordar que la teoría de la funcionalidad técnica parte del supuesto de que existe una relación directa entre los niveles de calificación de los trabajadores (competencias) que se encuentran en los diversos estratos integrantes la fuerza de trabajo, y su escolaridad. A partir de ese supuesto, dicha teoría predice que, cuanto mayores son esos niveles de calificación (y por ende, de escolaridad), es también mayor el índice de la productividad. Como vemos estas investigaciones son escasas referentes al tema, y se basan principalmente en supuestos lógicos.

METODOLÓGIA

El presente trabajo de investigación se llevó a cabo de septiembre a noviembre del 2015 en una planta Industrial papelera. Se propuso y estableció como método de evaluación de competencias genéricas la herramienta de assessment center, se evaluó solo a personal administrativo (no sindicalizado), incluyendo jefaturas, supervisiones y administrativos en general, con excepción de los gerentes de cada departamento.

Integra a ambos sexos y el rango de edad que se consideró oscila entre 18 y 65 años, el total del universo evaluado fue de 129 empleados. La investigación tiene una naturaleza mixta (cuantitativa y cualitativa) ya que se buscó analizar y considerar diversas variables las cuales, serán apoyadas por los resultados mostrados en la evaluación en los trabajadores. Se seleccionaron nueve competencias: Orientación a resultados, atención al orden y la calidad, espíritu de iniciativa, pensamiento analítico, liderazgo, tolerancia a la presión, trabajo en equipo, comunicación, orientación al cliente a su vez se procedió a indicar un grado "optimo-esperado" por departamento para cada competencia considerando los objetivos estratégicos de planta y los cuales fungirían como meta para posteriormente llevar a los empleados conforme a una gestión por competencias a dichos niveles de desarrollo , las competencias seleccionadas así como los niveles óptimos-esperados, obedecen a lo siguiente:

Tabla 2: Relación de Competencias Seleccionadas Por el Comité y Nivel Óptimo-Esperado Asignado a Cada Una de ellas Por Departamento

	Naturaleza del Departamento			
	Operativo	**Especialización**	**Cadenas de suministro**	**Administración**
Orientación a resultados	4	4.2	3.5	3.5
Atención al orden y calidad	3.5	3.8	4	4.1
Espíritu de iniciativa	3.3	3.5	3	3
Pensamiento analítico	4	4.3	3.8	3.8
Liderazgo	4.5	4	4	3.5
Tolerancia a la presión	4	4	3.8	3.7
Trabajo en equipo	4	4	4	3.8
Comunicación	4.3	3.8	3.8	4
Orientación al cliente	4	4.5	4.5	4

En esta tabla 2 se describen las competencias seleccionadas por el comité y el nivel óptimo-esperado asignado a cada una de ellas por departamento.

Previamente también se obtuvo la información referente al grado de escolaridad de cada uno de los empleados visualizados a ser evaluados, dicha relación obedece a lo siguiente:

Tabla 3: Niveles de Escolaridad y Frecuencia con la Que Los Empleados Cuentan (No Se Consideran los Estudios Que Estén Realizando Actualmente).

Escolaridad	**Frecuencia**
Primaria	1
Secundaria	18
Técnico	19
Preparatoria	29
Licenciatura	56
Maestría	6
Doctorado	0

En esta tabla 3 se describen los niveles de escolaridad y la frecuencia de cada uno de los empleados , aquí no se consideraron los estudios que se encuentran actualmente realizando.

El proceso del *assessment center* fue llevado a cabo durante toda una semana, dividiendo a los evaluados en 8 grupos de 15 personas aproximadamente. Para ello se contó con cuatro evaluadores, dos de ellos siendo asesores externos, de la empresa especializada en Desarrollo Organizacional RESA Integral Solutions Group de la ciudad de Monterrey, Mientras que los otros dos fueron evaluadores internos especialistas en Planeación y Desarrollo Organizacional. La evaluación consistió en tres ejercicios vivenciales que los empleados tuvieron que resolver y por medio de los cuales los evaluadores calificaron los comportamientos mostrados en su desempeño. Cada competencia se evaluó con cuatro comportamientos descriptivos seleccionados con base en lo expuesto por Alles (2004), la escala de calificaciones utilizada fue de 0 a 5,

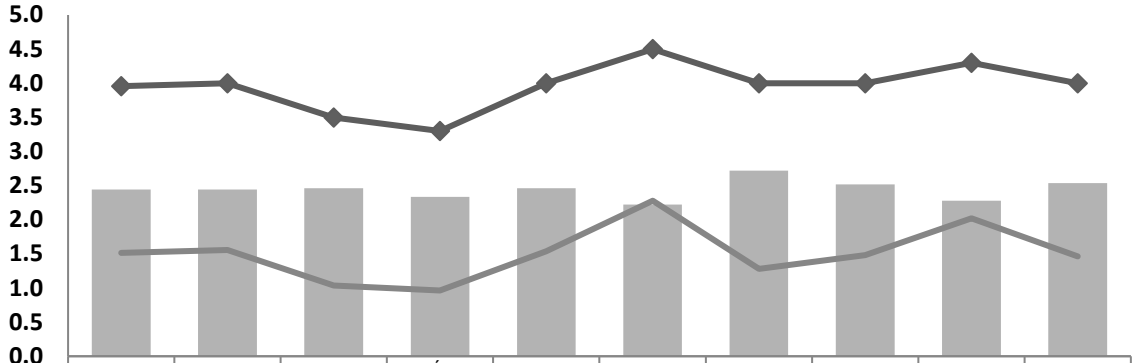
donde 0 implica la inexistencia absoluta de la competencia y 5 el 100% de la existencia de la misma. El tipo de evaluación e investigación fueron aplicadas, debido a que se pretende ofrecer como primera instancia, un panorama general del nivel de competencias genéricas por departamento que los empleados muestran, así como determinar la relación existente entre su grado de escolaridad y sus niveles de competencias. Considerándose la investigación también como descriptiva, no experimental, ya que trabaja sobre realidades de hecho y su característica fundamental es la presentación de una interpretación correcta mediante el manejo de variables no experimentales. Para la captura y análisis de datos, se utilizó el programa Excel 2013 donde se aplicó un modelo estadístico de regresión y correlación para poder identificar las variables que más se relacionan. La unidad de análisis fueron los empleados de una planta industrial papelera que cumplieron con las siguientes características:

Personal activo en la plantilla de empleados de la planta.
Personal con funciones a nivel administrativo en sus responsabilidades.

RESULTADOS

A continuación, se muestran los departamentos más representativos, indicando índices esperados, el gap y la correlación de escolaridad del personal con el rendimiento de competencias evaluadas**.**

Figura 1: Rendimiento de las Competencias Evaluadas Para el Personal Administrativo del Departamento de Producción, en Relación con los Índices Óptimos-Esperados y el Gap en Área de Oportunidad.



	GENERAL	ORIENT. A RESULTADOS	ATN. AL ORDEN Y CALIDAD	ESPÍRITU DE INICIATIVA	PENS. ANALÍTICO	LIDERAZGO	TOLERANCIA A LA PRESIÓN	TRABAJO EN EQUIPO	CMNCION	ORIENT. AL CLIENTE
OBTENIDO	2.44	2.44	2.46	2.34	2.46	2.22	2.72	2.52	2.28	2.54
ESPERADO	3.96	4.00	3.50	3.30	4.00	4.50	4.00	4.00	4.30	4.00
GAP	1.51	1.56	1.04	0.96	1.54	2.28	1.28	1.48	2.02	1.46

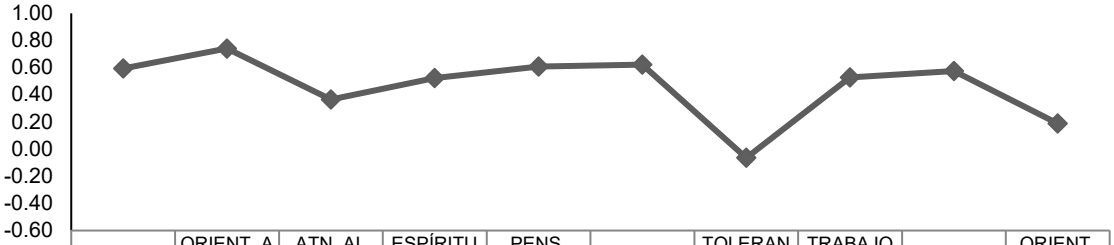
Para el departamento de producción (Figura 1) se obtuvo un cumplimiento promedio de las nueve competencias de 2.44 (48.8%) lo cual nos indica que se encuentran por debajo de la media y a 1.51 puntos (30.2%) de índice óptimo-esperado. las competencias se encuentran dentro de la media aritmética con una desviación estándar muy baja (0.14), cabe destacar los rendimientos obtenidos en las competencias de liderazgo y comunicación (marcaron las puntuaciones más bajas).

Tabla 4: Relación de Escolaridad y Empleados del Departamento de Producción

Escolaridad	F(e)
Primaria	0
Secundaria	6
Técnico	0
Preparatoria	0
Licenciatura	1
Maestría	0

La tabla 4, nos muestra la escolaridad de los empleados del departamento de producción.

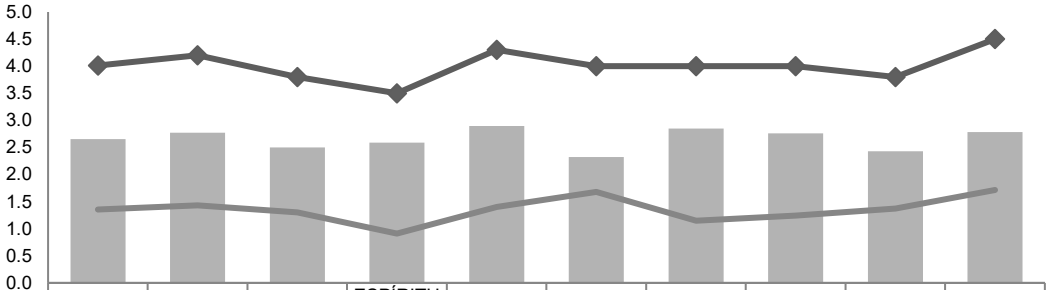
Figura 2: Comportamiento del Índice de Correlación del Grado de Escolaridad del Personal Administrativo del Departamento de Producción Con el Rendimiento de las Competencias Evaluadas



	GENERAL	ORIENT. A RESULTADOS	ATN. AL ORDEN Y CALIDAD	ESPÍRITU DE INICIATIVA	PENS. ANALÍTICO	LIDERAZGO	TOLERANCIA A LA PRESIÓN	TRABAJO EN EQUIPO	CMNCION	ORIENT. AL CLIENTE
CORRELACIÓN	0.59	0.74	0.36	0.52	0.61	0.62	-0.06	0.53	0.57	0.19

Respecto al rendimiento obtenido y el grado de escolaridad del personal administrativo en el departamento de producción (Figura 2), se determinaron los grados de correlación que existe por cada competencia, obteniendo un promedio general de (r=.59) siendo en términos generales una correlación media-alta. No obstante, cabe destacar como las competencias de tolerancia a la presión (r=-0,06) y orientación al cliente (r=0.19) bajan considerablemente.

Figura 3: Rendimiento de las Competencias Evaluadas Para el Personal Administrativo del Departamento de Mantenimiento En Relación con los Índices Óptimos-Esperados y el Gap en Área de Oportunidad



	GENERAL	ORIENT. A RESULTADOS	ATN. AL ORDEN Y CALIDAD	ESPÍRITU DE INICIATIVA	PENS. ANALÍTICO	LIDERAZGO	TOLERANCIA A LA PRESIÓN	TRABAJO EN EQUIPO	CMNCION	ORIENT. AL CLIENTE
OBTENIDO	2.66	2.77	2.50	2.59	2.90	2.32	2.85	2.76	2.43	2.79
ESPERADO	4.01	4.20	3.80	3.50	4.30	4.00	4.00	4.00	3.80	4.50
GAP	1.36	1.43	1.30	0.91	1.40	1.68	1.15	1.24	1.37	1.71

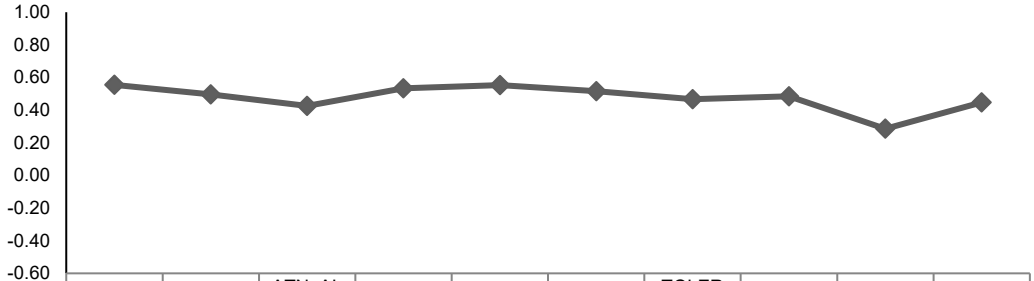
En el departamento de mantenimiento (Figura 3) se obtuvo un promedio de rendimiento de 2.66 puntos (53.2 %) ligeramente más alto de la media estando a 1.47 puntos (29.4%) de lograr el índice óptimo-esperado para poder desempeñarse adecuadamente conforme a los objetivos de planta, sin embargo, según Alles (2004) dicho resultado es considerablemente bajo. la desviación estándar se ubicó en (0.19)

Tabla 5: Relación de Empleados Administrativos Con Su Grado de Escolaridad del Departamento de Mantenimiento.

Escolaridad	F(e)
Primaria	**0**
Secundaria	**2**
Técnico	**1**
Preparatoria	**6**
Licenciatura	**19**
Maestría	**4**

La tabla 5, nos muestra la escolaridad de los empleados del departamento de mantenimiento

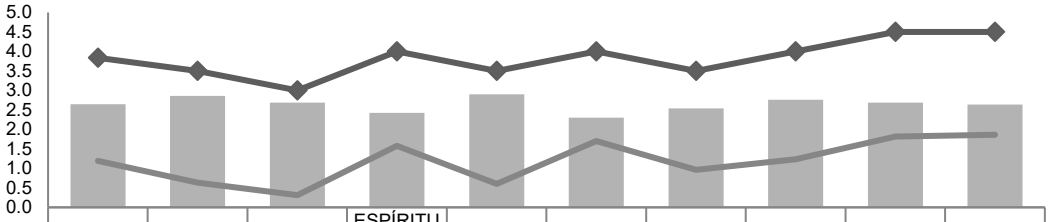
Figura 4: Comportamiento del Índice de Correlación del Grado de Escolaridad del Personal Administrativo del Departamento de Mantenimiento con el Rendimiento de las Competencias Evaluadas



	GENERAL	ORIENT. A RESULTADOS	ATN. AL ORDEN Y CALIDAD	ESPÍRITU DE INICIATIVA	PENS. ANALÍTICO	LIDERAZGO	TOLERANCIA A LA PRESIÓN	TRABAJO EN EQUIPO	CMNCION	ORIENT. AL CLIENTE
CORRELACIÓN	0.55	0.50	0.43	0.53	0.55	0.52	0.47	0.49	0.29	0.45

Referente al comportamiento de los índices de correlación entre escolaridad y rendimiento de competencias (Figura 4) se obtuvo un promedio de r=0.55, lo cual nos indica que existe una correlación media-alta entre ambas variables, tomando en cuenta que la mayoría de las personas en este departamento cuentan con licenciatura y maestría (Tabla 4) sobresale la competencia de pensamiento analítico (r=0.55) lo cual nos indica que existe una marcada tendencia a desarrollar una mejor capacidad de análisis respecto al nivel escolar, la competencia de comunicación (r=.29) baja un poco, lo que indicar que las personas con preparación alta en este departamento cuentan con problemas a la hora de comunicarse.

Figura 5: Rendimiento de las Competencias Evaluadas Para el Personal Administrativo del Departamento de Recursos Humanos, en Relación con los Índices Óptimos-Esperados y el Gap en Área de Oportunidad



	GENERAL	ORIENT. A RESULTADOS	ATN. AL ORDEN Y CALIDAD	ESPÍRITU DE INICIATIVA	PENS. ANALÍTICO	LIDERAZGO	TOLERANCIA A LA PRESIÓN	TRABAJO EN EQUIPO	CMNCION	ORIENT. AL CLIENTE
OBTENIDO	2.64	2.86	2.69	2.43	2.90	2.30	2.54	2.76	2.69	2.64
ESPERADO	3.83	3.50	3.00	4.00	3.50	4.00	3.50	4.00	4.50	4.50
GAP	1.19	0.64	0.31	1.58	0.60	1.70	0.96	1.24	1.81	1.86

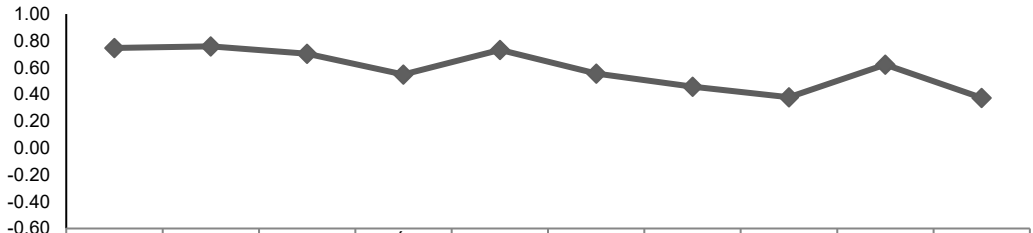
El departamento de recursos humanos (Figura 5), el cual obtuvo un promedio de rendimiento en competencias de 2.66 (53.2 %), un tanto por arriba de la media aritmética, el gap de desarrollo es de 1.19 (23.8 %) para logra el nivel óptimo-esperado y lograr el desempeño conforme a los objetivos del departamento. A pesar de ser el departamento que mejor desempeño mostró a nivel general, los resultados son considerados bajos, respecto a lo mencionado por Alles (2004), La desviación estándar se ubicó en 0.19.

Tabla 6: Relación de Empleados Administrativos Con Su Grado de Escolaridad del Departamento de Recursos Humanos

Escolaridad	F(E)
Primaria	**1**
Secundaria	**0**
Técnico	**1**
Preparatoria	**2**
Licenciatura	**6**
Maestría	**0**

La tabla 6 nos muestra la escolaridad de los empleados del departamento de recursos humanos.

Figura 6: Comportamiento del Índice de Correlación del Grado de Escolaridad del Personal Administrativo del Departamento de Recursos Humanos con el Rendimiento de las Competencias Evaluadas



	GENERAL	ORIENT. A RESULTADOS	ATN. AL ORDEN Y CALIDAD	ESPÍRITU DE INICIATIVA	PENS. ANALÍTICO	LIDERAZGO	TOLERANCIA A LA PRESIÓN	TRABAJO EN EQUIPO	CMNCION	ORIENT. AL CLIENTE
CORRELACIÓN	0.75	0.76	0.70	0.55	0.73	0.56	0.46	0.38	0.62	0.37

El comportamiento de los índices de correlación entre ambas variables (Figura 6) el promedio general obtenido fue de r= 0.75, los cual indica que existe una correlación alta. El grado de escolaridad en el personal administrativo en el departamento es alto (Tabla 6), por lo que se determina que el grado de escolaridad brinda cierta tendencia a mostrar mayor rendimiento en las competencias, no obstante la gráfica nos muestra una caída en lo referente a trabajo en equipo (r=0.38) y orientación al cliente (r=0.37), lo cual nos indica que cierto personal de grado educativo alto, muestra menos interés a trabajo en equipo y su orientación a las necesidades de sus clientes es menor que el de los demás compañeros.

CONCLUSIONES

El proceso de evaluación de competencias genéricas por medio de la técnica del assessment center en planta, determinaron los niveles actuales de rendimiento en cada competencia, en términos generales los índices muestran una tendencia baja considerando las metas organizacionales que se plantean, esto nos lleva a la conclusión que la planta cuenta con una marcada área de oportunidad en materia de desarrollo humano. El mercado laboral cada día se vuelve más competitivo y agresivo, por lo cual el aumento en la capacidad de respuesta y desempeño del factor humano siempre significará un paso firme para ofrecer mejor eficiencia en procesos y productos. La planta se encuentra ante la posibilidad de llevar a cabo sistemas de coaching empresarial que le ayuden de manera sustancial en el desarrollo de competencias para su personal, también existen en el mercado una serie de cursos y certificaciones que van encaminados al desarrollo de personal administrativo, así como una posible revisión del programa anual de capacitación del departamento de recursos humanos.

BIBLIOGRAFIA

Alles. M. A. (2004). Diccionario de Comportamientos gestión por competencias. Ediciones Granica México S.A de C.V.

Alonso-Martín, P. (2010). La valoración de la importancia de las competencias transversales: comparación de su percepción al inicio y final de curso de alumnos de psicología. Revista de investigación educativa. Vol. (28), núm. 1. 119-140 pp.

Castro, M. M. (2011). ¿Qué sabemos de la medida de las competencias? Características y problemas psicométricos en le evaluación de las competencias. Bordón 63. núm. 1. 109-123 pp.

Contreras, T. F. y R.D. Barbosa. (2013). Del liderazgo transaccional al liderazgo transformacional: implicaciones para el cambio organizacional. Revista virtual Universidad Católica del Norte. Núm. 39. 152-164 pp.

Correal, M. C. y et al., (2008). El lenguaje y la comunicación en los procesos organizacionales de la empresa. Revista escuela de administración de negocios. Núm. 62. 141-153 pp.

Gallego, M. (2000). Gestión humana basada en competencias. Contribución efectiva al logro de los objetivos organizacionales. Revista Universidad EAFIT. 65-71 pp. Gil, F. J. (2007). La evaluación de competencias laborales. Educación XX1. núm. 10. 83-106 pp.

Gil, F. J. (2007). La evaluación de competencias laborales. Educación XX1. núm. 10. 83-106 pp.

Gobernado, A.R. (2003). El valor de la educación en el empleo del sector privado. Universidad de Málaga. Departamento de Derecho del Estado y Sociología. Núm. 69. 11-29 pp.

López, L. E. y M. M. Y. Chaparro. (2006). Competencias laborales del trabajador vistas desde el mercado laboral (parte A). Tabula Rasa. Núm. 5. 261-275.

Pineda-Zapata, U. y et al., (2012). Medición del impacto de las competencias laborales en la productividad de los procesos: caso de una empresa manufacturera. INNOVAR. Revista de Ciencias Administrativas y Sociales. Vol. (22), núm. 45. 37-50 pp.

Pereira, M. y et al., (2008). Las competencias laborales y su evaluación mediante el modelo de 360 grados. Cuadernos latinoamericanos de administración. Vol. (4), núm. 6. 69-105 pp.

Rodríguez, C. M. L. y D. A. Posadas. (2007). Competencias laborales: algunas propuestas. Enseñanza e Investigación en Psicología. Vol. (12), núm. 1. 93-112 pp.

Sandoval, S.F. y C.D. Pernalete. (2014). Marco de trabajo para gestionar las competencias laborales. Enl@ce: Revista Venezolana de Información, Tecnología y Conocimiento. Vol. (11), núm. 3. 11-32 pp.

Sánchez, R.A. y et al., (2005). Una mirada a los orígenes de las competencias laborales. Ciencias Holguín. Vol. (11), núm. 2. 1-14 pp.

Torrelles, C. y et al., (2011). Competencia de trabajo en equipo: definición y categorización. Profesorado. Revista de Currículum y formación de profesorado. Vol. (15). Núm. 3. 329-344 pp.

BIOGRAFIA

Ana Isabel Ordoñez Parada es Doctora en Administración Pública por el Instituto Internacional del Derecho y del Estado. Profesora asociada en la Universidad Autónoma de Chihuahua, Facultad de Contaduría y Administración, adscrita a la Cátedra de Tecnologías y Manejo de la Información, Metodología de la Investigación. Se puede contactar en la Facultad de Contaduría y Administración, Universidad Autónoma

de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México. Correo electrónico aordonez@uach.mx.

Carmen Romelia Flores Morales es Doctora en Administración por la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Secretaria de Planeación en la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Se puede contactar en la Facultad de Contaduría y Administración, de Universidad Autónoma de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México..

Luis Raúl Sánchez Acosta es Maestro en Finanzas por la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Director de la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Se puede contactar en la Facultad de Contaduría y Administración, Universidad Autónoma de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México.

Arturo Medina Castillo es Licenciado en Psicología Industrial, Pasante de la Maestría en Administración de Recursos Humanos por la Facultad de Contaduría y Administración de la Universidad Autónoma de Chihuahua. Se puede contactar en la Facultad de Contaduría y Administración, Universidad Autónoma de Chihuahua, Circuito Universitario 1, Campus II UACH, 31125 Chihuahua, Chih., México

LOS DISFUNCIONAMIENTOS QUE LIMITAN EL DESARROLLO DE LAS PYMES TEXTILES EN EL ESTADO DE HIDALGO, MÉXICO

Martha Jiménez Alvarado, Universidad Autónoma del Estado de Hidalgo
Eleazar Villegas González, Universidad Autónoma del Estado de Hidalgo
Sergio Demetrio Polo Jiménez, Universidad Autónoma del Estado de Hidalgo
Danae Duana Ávila, Universidad Autónoma del Estado de Hidalgo

RESUMEN

El objetivo de la comunicación es presentar el diagnóstico socioeconómico de dos empresas del sector textil que fabrican prendas de vestir de punto, ambas ubicadas en el municipio de Cuautepec, Hidalgo en México. Para ello, se siguió el método de investigación intervención, el cual es una alternativa de gestión que integra la dimensión humana y social de la empresa y su desempeño económico. La información se obtiene de un proceso de interactividad cognitiva entre los actores de la empresa y el investigador. Se aplicaron entrevistas semi-dirigidas, y de esta manera se captan frases testimonio donde se expresan las principales problemáticas al interior de las empresas. El investigador se encarga de registrar lo opinado para posteriormente clasificar la información por familias de disfuncionamientos. Adicionalmente se aplicó un cuestionario con el mismo propósito. Los resultados indican que las dos organizaciones corren fuertes riesgos de ser sancionadas por no cumplir las disposiciones legales vigentes en materia de capacitación y de prestaciones de seguridad social, y se identifica la falta de conocimiento de los planes estratégicos por parte de los trabajadores. Con este proyecto se vincula la Empresa y la Universidad y se contribuye a la reorientación de la dirección de las pequeñas empresas mexicanas.

PALABRAS CLAVE: Diagnóstico Socioeconómico, Pequeñas Empresas, Sector Textil

DYSFUNCTIONS THAT LIMIT THE DEVELOPMENT OF TEXTILE SMALLS IN THE STATE OF HIDALGO, MEXICO.

ABSTRACT

The objective of this paper is to present the socioeconomic diagnosis of two textile sector companies that manufacture knitted garments, both located in the municipality of Cuautepec, Hidalgo in Mexico. For this, we follow the intervention research method that was created by Dr. Savall in France in 1974, which is an alternative management that integrates the human and social dimension of the company and its economic performance. The information is obtained from a process of cognitive interactivity between the actors of the company and the researcher. Semi-directed interviews were carried out, and in this way statements are generated where the main problems are manifested in the interior. The researcher is in charge of capturing what was expressed to later classify the information by families of dysfunctions. A questionnaire was also applied for the same purpose. The results allow knowing by type of dysfunctions, the main problems that deal both organizations. Also high risks are identified by both companies as they do not obey the current legislation on training and social benefits. It also detects the lack of awareness of the strategic plans of the company by the employees. The results allow basing the reflection of the entrepreneurs to reorient their strategic actions.

JEL: M12, L6

KEYWORDS: Socioeconomic Diagnosis, Small Companies, Textile Sector.

INTRODUCCIÓN

El desarrollo de las naciones está afectado por su correspondiente crecimiento económico y éste a su vez influye en el bienestar y el progreso social de los individuos. Es por ello, que desde cualquier ámbito del conocimiento debieran recibirse propuestas que contribuyan al fortalecimiento de las organizaciones que generan dicho crecimiento. En los países como México, el crecimiento económico está fuertemente apoyado en la micro y pequeña empresa, tanto por su contribución al Producto Interno Bruto (PIB), como por la generación de empleos. Estas empresas constituyen el mayor número de establecimientos productivos del país. Representan el 99.1% del total de las unidades productivas. Su significativa participación hace que la atención deba ser enfocada a ellas. Los retos que les imponen la globalización y la liberalización comercial, hacen que ese tipo de organizaciones busquen nuevas formas de gestión para cubrir las desventajas que los cambios les presentan. (Pérez, et. al., 2016). De acuerdo con la Secretaría de Economía citada por Arroyo y Cárcamo (2008), en México, la industria del vestido ha sido un sector clave en la economía mexicana, ya que es la cuarta actividad más dinámica dentro del sector manufacturero. En el año 2013 aportó el l.5% del PIB nacional y generó el 17.5% del empleo nacional.

El estado de Hidalgo se ubica en primer lugar a nivel nacional en la preparación de hilado, fibras textiles y fabricación de hilos, así como el cuarto lugar en la fabricación de telas, insumos, prendas de vestir terminadas y mano de obra calificada, además de ser el sector que representa el 10% del total del empleo que se genera en la entidad (Secretaría de Economía, 2014). El estado de Hidalgo está conformado por ochenta y cuatro municipios, agrupados en diecisiete regiones, de las cuales destacan en la región II, los municipios de Tulancingo de Bravo y Cuautepec de Hinojosa, por encontrarse inmersos en el diseño y fabricación de prendas de vestir. Con el objetivo de vincular efectivamente a la universidad con el sector productivo, fue que se realizaron las intervenciones en dos industrias textiles hidalguenses, buscando contribuir a su permanencia en el tiempo, y al mantenimiento de gran número de fuentes de empleo que son fundamentales para el municipio hidalguense de Cuautepec. Adicionalmente, con la intención de aprovechar el conocimiento y la experiencia de los investigadores participantes en intervenciones organizacionales, utilizando el modelo de gestión socioeconómica creada por el Dr. Henri Savall desde 1973, fue que se decidió ofrecer a dos empresarios del municipio de Cuautepec, Hidalgo, realizar en sus empresas un diagnóstico de los problemas que pudieran ser atendidos con de forma inmediata y que les permitiera identificar prioridades en su atención y en la planeación estratégica de sus empresas.

REVISIÓN DE LITERATURA

En esta sección se describen los conceptos básicos del enfoque socioeconómico cuyas premisas básicas son las que permitieron intervenir en las empresas a quienes se realizó el proceso de investigación de las cuales se presentan los resultados en este trabajo. El modelo socioeconómico de la gestión de empresas y organizaciones surgió en el año de 1973 en Lyon, Francia por el Dr. Henri Savall, y constituye una alternativa de gestión que integra la dimensión humana y social de la empresa además de su desempeño económico. Incluye métodos de gestión global que se apoyan en el desarrollo del potencial humano de la empresa como factor principal de eficacia a corto, medio y largo plazo. El modelo parte de dos ideas fundamentales: 1) las estrategias de cambio son una necesidad para las empresas y se apoyan en el potencial humano, y 2) el cambio necesita una evaluación económica, luego el cálculo económico tiene que ser renovado en consecuencia. (Zardet y Krief, 2006). El enfoque socioeconómico fue creado para estimular el ritmo de transformación de las empresas y organizaciones para adaptarse a un nuevo entorno altamente competitivo y mejorar su desempeño ante los desafíos económicos. Tiene como "hipótesis fundamental que los asalariados pueden abusar de su poder no oficial para frenar o acelerar el ritmo de cambio" (Savall, Zardet y Bonnet, 2008). La gestión socioeconómica permite que los resultados de las empresas y de las organizaciones dependan de su capacidad para articular los métodos tradicionales de

gestión con una visión humana y social de su funcionamiento y su desempeño global sustentable. Asimismo, considera que la obtención de rendimientos elevados depende en gran medida del personal, lo que justifica que la empresa se interese por la motivación del personal y por una mejor gestión de los recursos humanos. (Savall, Zardet y Bonnet, 2008). El modelo de intervención busca resolver los efectos nocivos de los disfuncionamientos organizacionales en la medida que incide negativamente en las conductas de los miembros de la empresa. (Martínez, 2013) El proceso de investigación intervención del modelo socioeconómico establece varias etapas a realizar, que son:

> *Diagnóstico socioeconómico. Es la realización del inventario de los disfuncionamientos existentes en la empresa y en la evaluación de su repercusión financiera. Proyecto socioeconómico. Es un instrumento de apoyo orientado a la obtención de un mejor funcionamiento a través de una gestión del trabajo en equipo. Implementación del proyecto socioeconómico. Es planificar y poner en práctica las diferentes acciones tanto cotidianas como estratégicas. Evaluación de los resultados socioeconómicos. Se fundamenta en la comparación entre el inventario de los costos de disfuncionamientos identificados durante la fase de diagnóstico y los costos realmente evaluados en el transcurso del año. (Marcelino, 2010, pp. 89-89)*

Cada etapa está inmersa y direccionada por una estrategia socioeconómica consistente en la definición conjunta de objetivos económicos y sociales basados en: el potencial humano como factor energético esencial en la búsqueda de nuevos itinerarios estratégicos para la empresa, las energías humanas de la empresa son estimuladas a través de un proyecto negociado en la vía jerárquica, las estrategias de los actores son posibles conciliarlas de manera significativa y eficaz, la estrategia socioeconómica es indiferente y alternativamente económico o social a lo largo del tiempo en función de las circunstancias internas y de los acontecimientos externos, los objetivos son definidos continuamente e integran resultados inmediatos y de creación de potencial (Savall y Zardet, 2009). El modelo socioeconómico cifra su atención en la detección de los funcionamientos anómalos, es decir, las acciones que marcan la distancia entre el funcionamiento deseado y el concreto o real. A ello, es a lo que se le denomina "disfuncionamientos" y son ellos los que inevitablemente generan costos ocultos que se intentan eliminar con la intervención socioeconómica, ya que absorben parte de sus propios recursos financieros. Adicionalmente, los costos de sus disfuncionamientos no necesariamente se ven reflejados en los tradicionales estados financieros. Cuando se logran disminuir tales disfuncionamientos y los consecuentes costos ocultos se reducen, entonces mejoran los resultados financieros, constituyendo una fuente de financiamiento para el plan de mejora que pueda trazarse. Es decir, requerirá menos de financiamientos externos.

Los disfuncionamientos que se buscan detectar con la intervención, pueden ser clasificados en 6 grandes rubros que son: condiciones de trabajo, organización del trabajo, comunicación – coordinación y concertación, gestión del trabajo, formación integrada e implementación de la estrategia. Por ejemplo: todo empresario desea que la comunicación dentro de su empresa sea óptima y si una parte de sus trabajadores consideran que es deficiente, hay algún efecto que genera acciones equivocadas, duplicidades, omisiones, etc. que implican costos que podrían evitarse. El diagnóstico socieconómico requiere una participación de la totalidad de niveles operativos y directivos, ya que requiere llevar a cabo un análisis profundo de todos ellos, de tal forma que se identifiquen todos los disfuncionamientos. De acuerdo con esta metodología y a diferencia de lo que es una consultoría, la propuesta de cambio debe ser generada por los miembros mismos de la empresa, sólo con la conducción del grupo por parte de los investigadores. Dentro de las dos empresas objeto de estudio se realizaron las acciones necesarias para cubrir la primera etapa de diagnóstico, sin llegar a la determinación de la repercusión financiera (de sus costos ocultos), es decir, sólo llegando al inventario de disfuncionamientos de cada empresa.

METODOLOGÍA

En este trabajo se busca cumplir con el objetivo de realizar el diagnóstico socioeconómico en dos empresas del sector textil ubicadas en el estado de Hidalgo, específicamente en el Municipio de Cuautepec, utilizando el método de investigación intervención, entendido como un proceso de interactividad cognitiva entre los actores de la empresa y el investigador, complementada con un cuestionario aplicado a la totalidad de operarios y directivos. La información se obtiene a través de sesiones con grupos heterogeneos donde se realizan las entrevistas semi-dirigidas; de esta manera se obtienen frases testimonio donde se manifiestan las principales problemáticas al interior. El investigador se encarga de capturar todo lo expresado por los directivos y los operativos.

Posteriormente, las frases testimonio se trabajan para ser clasificadas, se ubican dentro de las 6 familias de disfuncionamientos, y una vez organizadas se conforman las ideas clave, para después elaborar un reporte que se entrega a los directivos en una sesión de trabajo. Los resultados se presentan en una sesión adicional con el objetivo de conjuntar a los participantes de la entrevista y colaboradores de todos los niveles jerárquicos para hacerlos participes y generadores de cambio en su lugar de trabajo. De esta manera las personas son conscientes de lo sucedido y se proponen ideas para el cambio. El proceso se llevó a cabo en el mes de Octubre del 2016, momento en el cual la carga de trabajo es muy alta por la demanda de prendas para el invierno. El cuestionario que adicionalmente se aplicó (ya que existía la posibilidad de no poder entrevistar directamente a los operarios) incluía preguntas que debían contestarse en escala Likert. Es por ello, que a continuación se presentan gráficas y su interpretación. Para facilitar la demostración de resultados, se unieron los 5 datos en tres resultados, uniendo los extremos y al punto medio se denominó opinión neutra. Respecto al contexto de las empresas intervenidas pueden resumirse sus principales características a través de la Tabla 1.

Tabla 1: Características Generales de las Empresas Intervenidas

Empresa 1	**Empresa 2**
Giro: Fabricación de Prendas en tejido de punto.	Giro: Fabricación de ropa exterior de tejido de punto.
Número de trabajadores : 55 a 80 trabajadores (Mayoritariamente mujeres	Número de trabajadores: 30 trabajadores en promedio (Mayoritariamente mujeres)
Ubicación: Cuautepec de Hinojosa, Hidalgo.	Ubicación: Cuautepec de Hinojosa, Hidalgo.

Fuente: Elaboración propia.

Por razones de confidencialidad no se presentan los resultados con el nombre real de las empresas. Sólo se hará mención de empresa 1 y empresa 2

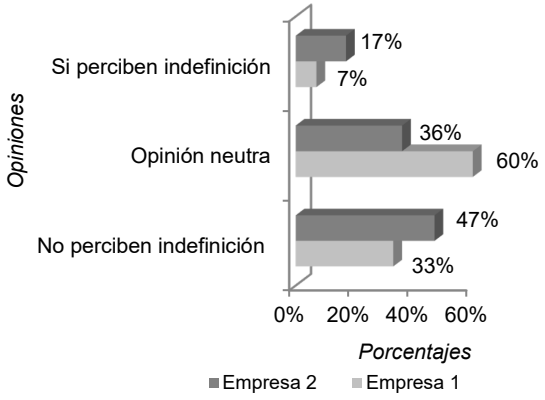
RESULTADOS Y DISCUSIÓN

Los principales disfuncionamientos encontrados en las dos empresas son los que se presentan a continuación. Se muestran por familia de disfuncionamientos.

Organización del trabajo

Los aspectos más importantes encontrados en relación a la organización del trabajo en ambas empresas, son los señalados con respecto a la falta de claridad en la definición de funciones, la duplicidad de funciones y la percepción de si eso puede o no ser mejorado.

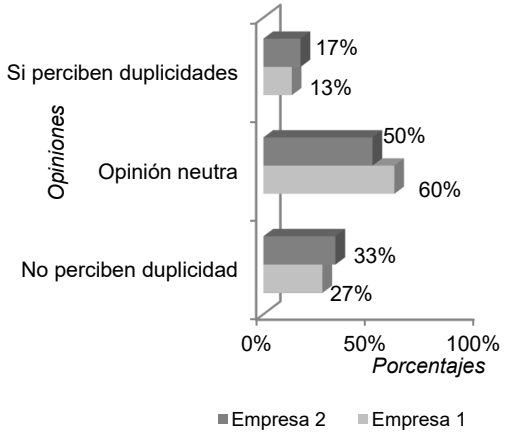
Figura 1: Percepción de la Indefinición de Funciones



Fuente: Elaboración propia.

En la Figura 1 se muestra un bajo porcentaje de personas que consideran que si hay indefinición de las actividades que deben realizar en su trabajo, 17% en la empresa 2 y el 7% en la empresa 1. Sin embargo, esta proporción puede ser mayor cuando se observa que en realidad sólo el 47% y el 33% respectivamente señalan tener claridad en las actividades a realizar, es decir no perciben indefiniciones. Se considera que en ambas organizaciones deberá existir alguna acción en este sentido.

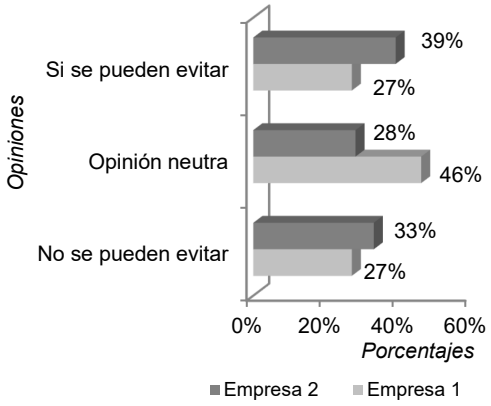
Figura 2: Percepción de la Duplicidad de Funciones



Fuente: Elaboración propia.

Como puede apreciarse en la Figura 2, el 17% en una empresa y el 13% en la otra perciben duplicidad de funciones. Y esta misma situación no es apreciada por casi uno de tres trabajadores en tales empresas. Debe recordarse que el reconocimiento de que existan actividades duplicadas inmediatamente sugiere la existencia de costos ocultos, al repetirse acciones que tienen un pago.

Figura 3: ¿Se Puede Evitar la Duplicidad de Funciones?



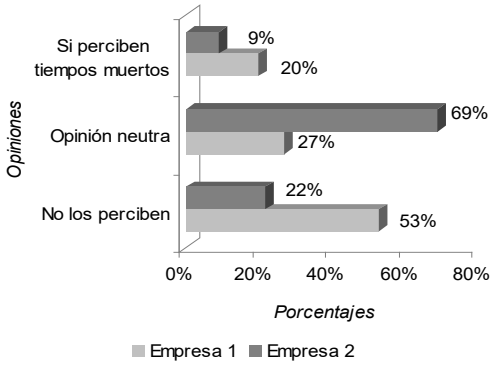
Fuente: Elaboración propia.

La Figura 3, muestra resultados muy alentadores, ya que una gran proporción de trabajadores de ambas organizaciones consideran que las duplicidades pueden ser evitadas. Ello implica, que pueden ser ellos mismos fuentes de alternativas de acciones a seguir que eviten estos disfuncionamientos.

Gestión del Tiempo.

En casi cualquier organización es posible identificar actividades en las cuales podrían evitarse tiempos muertos, los cuales en la mayoría de los casos también son generadores de costos ocultos. La percepción de los trabajadores de las empresas textiles es la mostrada en la Figura 4:

Figura 4: Percepción de Tiempos Muertos



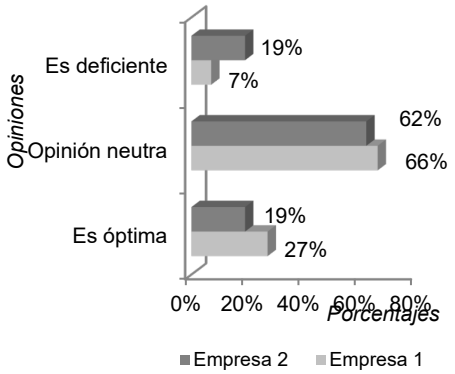
Fuente. Elaboración propia.

En la Figura 4, se observa que entre 9% y 20% de los trabajadores (operarios y directivos) consideran que si hay tiempos muertos en la operación diaria de ambas empresas. Cabe mencionar que los propios operarios realizan comentarios de cómo superarlos o qué hacer para evitarlos completamente. Al comentar directamente con los empresarios, estos aspectos son reconocidos con facilidad.

Comunicación, Concertación y Coordinación.

En este punto se busca identificar problemas relacionados con la comunicación tanto vertical como horizontal, inclusive con los medios utilizados para ella. Asimismo los problemas de concertación para la realización de las actividades y la coordinación de recursos. Los principales problemas se muestran a través de la Figura 5.

Figura 5: ¿la Comunicación es Óptima?



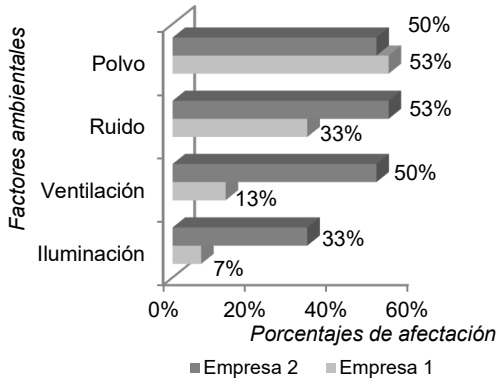
Fuente. Elaboración propia.

En la Figura 5, se observa que el principal problema identificado en esta familia de disfuncionamientos fue que en la primera empresa casi el 20% de los trabajadores y en la segunda sólo el 7% consideran que la comunicación puede calificarse como deficiente. Se identificó que el único tipo de comunicación que se da en ambas organizaciones es sólo de tipo verbal, lo cual representa implicaciones de importancia.

Condiciones de Trabajo.

Uno de los problemas más frecuentes en las organizaciones son sus condiciones de trabajo. Aspectos ambientales como el calor, el ruido, el polvo, la falta de limpieza o aspectos como el mantenimiento de las máquinas, su obsolescencia, etc., pueden afectar generando costos ocultos. En las empresas objeto de estudio lo encontrado fue lo siguiente:

Figura 6: Condiciones de Trabajo



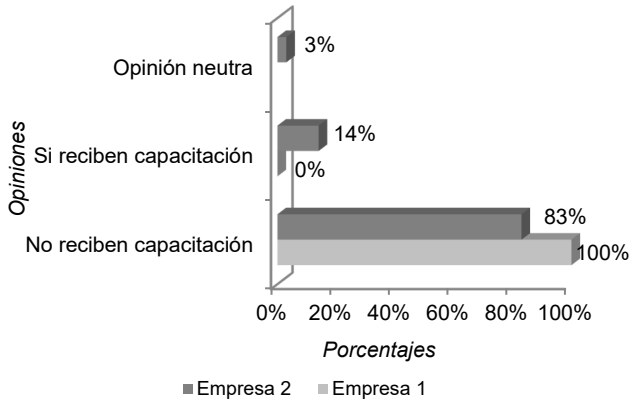
Fuente. Elaboración propia.

Es necesario comentar que en la Figura 6, los factores incluidos no suman 100% ya que los porcentajes de cada factor son independientes unos de otros. Sólo se presentan los porcentajes que reflejan la afectación o el problema reportado por los trabajadores de cada rubro. Se cuestionó sólo sobre 4 factores ambientales. Estos fueron el la iluminación, la ventilación, el ruido y el polvo. De acuerdo a los porcentajes mostrados en la Figura 6, el problema más fuerte en ambas empresas fue el polvo, seguido del ruido y la ventilación, y como en menor proporción el de la iluminación. El estudio coincidió con el momento en el cual se encontraban en proceso de pavimentación algunas calles del municipio, las cuales colindan con las empresas estudiadas.

Formación Integrada.

Esta familia de disfuncionamientos se refiere al tema de la capacitación. Es necesario identificar si las organizaciones la ofrecen en forma eficiente y efectiva. Si obedece a la correcta detección de necesidades y si crea potencial humano hacia donde se dirige la estrategia.

Figura 7: Capacitación en las Empresas



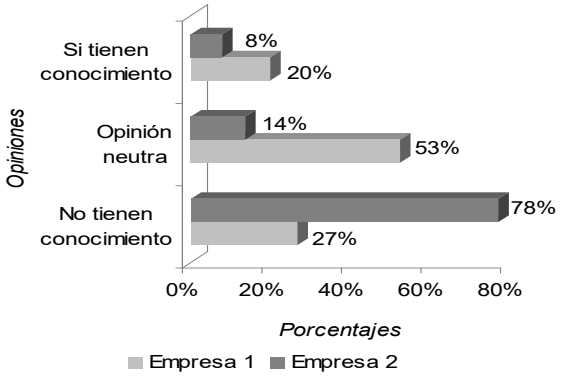
Fuente. Elaboración propia.

En la Figura 7, se identificó el mayor riesgo que corren ambas empresas, ya que en ninguno de los casos se cumple con la capacitación a los trabajadores. Generalmente se van contratado personas que han laborado en otra empresa textil, y no se da ninguna formación ni en el momento del ingreso ni posteriormente. Se confirmó que este proceso no existe. La gráfica es muy clara ya que las barras inferiores señalan el tamaño del problema. Cabe señalar en este momento, que no se incluyó cuestionamiento de si tienen prestaciones legales, ya que se considera que ello debe ser un hecho. Sin embargo, también en ese aspecto se identificó el incumplimiento de ambas empresas. Es decir, no cuentan con seguridad social. Circunstancia que en México se encuentra altamente sancionada. Conjuntamente con la capacitación, son las situaciones más graves encontradas, ya que implican un riesgo de que las empresas fueran castigadas de forma tan fuerte que pudieran estar en riesgo de desaparecer y con ellas, las fuentes de trabajo.

Implementación Estratégica.

En esta parte se busca identificar si hay una correcta dirección de todos los que participan en la empresa hacia el cumplimiento de los mismos objetivos.

Figura 8: Conocimiento de Planes, Misión, Visión, Objetivos



Fuente. Elaboración propia.

De acuerdo a la Figura 8, el problema en la empresa 2 es completamente evidente, ya que casi el 80% de los trabajadores reportan no conocer los aspectos clave de la organización, cuál es su misión, visión, objetivos, estrategias, etc. La empresa número 2 reporta una situación problemática de casi 30% que no puede pasarse por alto. Se percibe una costumbre muy enraizada en empresas de pequeño tamaño de considerar que los planes sólo sean un tema exclusivo de los altos directivos.

COMENTARIOS CONCLUYENTES

La rutina diaria de trabajo muchas veces no permite a los empresarios identificar los problemas que tiene en su empresa. Algunas veces se encuentran justificaciones para mantener acciones equivocadas. Puede ser sumamente valiosa una mirada externa, que le ayude a identificar las prioridades a resolver, a ver algunos aspectos que no percibía y a reflexionar sobre las aportaciones que pueden realizarles sus propios trabajadores. Fue evidente en los resultados presentados, que los empleados son fuente inmejorable de propuestas de solución que son necesarias. Por ejemplo, ellos pueden contribuir a identificar las situaciones en las cuales se puede ahorrar tiempo, materiales, evitar duplicidad de actividades, entre otros aspectos. Se percibe en la respuesta de los empresarios que algunos problemas que son identificados por los investigadores, no son nuevos para ellos, sin embargo, han encontrado justificaciones o excusas para no priorizarlos y agradecen las propuestas recibidas por personas ajenas a su medio. Valoran el trabajo realizado en sus organizaciones. Inclusive el contacto, permite recordar que hay otras áreas académicas que pueden apoyarlos con prácticas profesionales específicas, correctamente identificadas con sus empresas que serían de altísimo impacto para su desarrollo. Esfuerzos como el presente pueden considerarse muy cortos y limitados pero también pueden ser muy valiosos, ya que en algunos casos, las grandes soluciones pueden estar en pequeños cambios que permitan a las empresas mejorar sus desempeños, incrementar su rentabilidad a través de la disminución de sus costos ocultos y permanecer en el tiempo. Si cada institución educativa contribuyera a través de sus investigadores al apoyo de las pequeñas industrias, no debería menospreciarse el efecto positivo que se tendría. Se pueden identificar los sectores con mayores potencialidades en cada región y aprovechar los caminos recorridos por los demás. Y buscar contribuir efectivamente al desarrollo y permanencia de las empresas que a su vez representan fuentes de trabajo y por lo mismo desarrollo económico.

REFERENCIAS

Arroyo, M. y L. Cárcamo. (2008), “Estrategias de mercado para la competitividad del sector textil y de la confección: caso de estudio Original Mexican Jean Co.” presentado en el Congreso Internacional de

Negocios. ITSON, México . Recuperado en http://www.itson.mx/publicaciones/pacioli/Documents/no59/mercadotecnia/mexican_jeans.pdf

Pérez, A. Torralba, A. Cruz, J.A. Martínez, I. (2016), "Las fuentes de financiamiento en las microempresas de Puebla, México." Rev. TEC Empresarial, Vol. 10, Núm. 1, 2016 México. Recuperado en línea el 30 de diciembre del 2016 en: file:///C:/Documents%20and%20Settings/Admon%20Personal/Mis%20documentos/Downloads/Dialnet-LasFuentesDeFinanciamientoEnLasMicroempresasDePueb-5440780.pdf

ISEOR. Instituto de Socio-Economía de las Empresas y de las Organizaciones. (2016), "Editorial" Recuperado en línea el 3 de Enero de 2017 en http://164.132.163.82/SiteIseor/ISEOR_ESPAGNOL/editorial-ESP.asp

ISEOR. (Instituto de Socioeconomía de las Empresas y de las Organizaciones) (1991), "Módulo diagnóstico cualitativo"

Marcelino, M. (2010), "Diagnóstico socioeconómico en una empresa familiar. Sus disfuncionamientos y costos ocultos". Economía y Sociedad, vol. XIV, núm. 26, julio-diciembre, 2010, pp. 83-103

Universidad Michoacana de San Nicolás de Hidalgo. Morelia, México. Recuperado en línea el 6 de febrero de 2017 en: http://www.redalyc.org/articulo.oa?id=51020954006

Martínez, G. (2013), "El Management socioeconómico en pymes del sector metalmecánica". Ed. Universidad Politécnica de San Luis Potosí.

Pérez, A. Torralba, A. Cruz, J.A. Martínez, I. (2016), "Las fuentes de financiamiento en las microempresas de Puebla, México". Rev. TEC Empresarial, Vol. 10, Núm. 1, 2016 México. Recuperado en línea el 30 de diciembre del 2016 en: file:///C:/Documents%20and%20Settings/Admon%20Personal/Mis%20documentos/Downloads/Dialnet-LasFuentesDeFinanciamientoEnLasMicroempresasDePueb-5440780.pdf

Savall, H. Zardet, V. Bonnet, M. (2008), "Mejorar los desempeños ocultos de las empresas a través de una gestión socioeconómica" OIT & ISEOR Segunda edición actualizada. Italia.

Savall, H. & Zardet, V. (2009), "Ingeniería Estratégica. Un enfoque socioeconómico", Universidad Autónoma Metropolitana, México.

Secretaría de Economía (2014), "Pro México". Recuperado en línea de: http://www.promexico.gob.mx/negocios-internacionales/pymes-eslabon fundamental-para-el-crecimiento-en-mexico.html

Villegas, E. et. al. (2016), "Informe Técnico. Salud organizacional y productividad. Empresa textil KYA2", U.A.E.H. México.

Villegas, E. et. al. (2016), "Informe Técnico. Salud organizacional y productividad. Empresa textil ABRAXAS" U.A.E.H. México.

Zardet, V. Krief, N. (2006), "La Teoría de los costos-desempeños cultos en el modelo socioeconómico de las organizaciones" Conferencia magistral. Recuperado en línea en: http://www.laisumedu.org/DESIN_Ibarra/desin/pdf-seminario2006/seminario-2006-06d.pdf

BIOGRAFÍA

Martha Jiménez Alvarado es Maestra en Ciencias de la Administración por el Instituto Tecnológico y de Estudios Superiores de Monterrey. Campus CEM. Profesora Investigadora de Tiempo completo de la Universidad Autónoma del Estado de Hidalgo, México. Adscrita al Área Académica de Contaduría.

Eleazar Villegas González es Doctor en Desarrollo Económico y Sectorial Estratégico por la Universidad Popular Autónoma de Puebla, Profesor Investigador de Tiempo completo de la Universidad Autónoma del Estado de Hidalgo, México. Adscrito al Área Académica de Contaduría.

Sergio Demetrio Polo Jiménez es Doctor en Contabilidad y Auditoría por la Universidad de Cantabria, España, Profesor Investigador de Tiempo completo de la Universidad Autónoma del Estado de Hidalgo, México. Adscrito al Área Académica de Contaduría.

Danae Duana Ávila es Doctor en Ciencias Económicas por la Escuela Superior de Economía del Instituto Politécnico Nacional. Profesor Investigador de Tiempo completo de la Universidad Autónoma del Estado de Hidalgo, México. Adscrito al Área Académica de Administración.

CRIPTOMONEDAS, COMO OPORTUNIDAD DE NEGOCIO DE MICROEMPRESAS DEL SECTOR TURISTICO EN LA ZONA ORIENTE DEL ESTADO DE MÉXICO

Abraham Sánchez Gil, Centro Universitario UAEM Amecameca
Omar Ernesto Terán Varela, Centro Universitario UAEM Amecameca

RESUMEN

De acuerdo a los procesos globalizadores en el sector financiero se está experimentando grandes transformaciones derivadas de los cambios sociales del consumidor. En estos momentos somos testigos de un desafío mayúsculo desde el punto de vista tecnológico, el cual está avanzando sobre las bases financieras y económicas a nivel mundial, al querer cambiar su pieza prioritaria que es la moneda, la cual le permite comercializar los bienes y servicios que se producen. La emergencia de nuevos valores y necesidades y específicamente el desarrollo de nuevas tecnologías que dotan de una dimensión digital a los soportes y canales económicos. En este contexto, la criptomoneda ha ampliado las posibilidades interactivas de los medios financieros, sumándose a la tendencia de la era digital con los consumidores para el uso de una moneda digital, por medio de intercambio basado en internet, que es el equivalente a la moneda física, salvo que permite que las transacciones sean instantáneas y la transferencia sea sin fronteras. Estas monedas se pueden utilizar para comprar bienes y servicios, pero también podrían ser restringidas a ciertas comunidades como los juegos en línea, redes sociales, o esquemas piramidales. Las monedas digitales como el Bitcoin son conocidos como "monedas digitales descentralizadas" sin control central sobre la oferta monetaria. Por ese motivo se considera a la criptomoneda una como oportunidad de negocio de microempresas del sector secundario en la zona oriente del estado de México ya que facilita la compra y venta de los servicios que se ofrecen en dicho sector. Por lo tanto el objetivo de esta investigación radica en proponer a las Criptomonedas, como oportunidad de negocio, que permita el incremento de mercados y el posicionamiento de las microempresas del sector secundario en la zona oriente del estado de México. Por lo que el objetivo principal de la investigación es llegar a situaciones predominantes a través del uso de critptomonedas como oportunidad de negocio puede ser considerada como una ventaja de competitividad particularmente en las microempresas del sector turístico en la zona oriente del Estado de México.

PALABRAS CLAVES: Criptomonedas, Financiero, Organizaciones, Sector Turístico

ABSTRACT

According to the globalization processes in the financial sector, great changes are being experienced as a result of the social changes of the consumer. At the moment we are witnessing a major challenge from the technological point of view, which is advancing on the financial and economic bases at the global level, by wanting to change its priority piece which is the currency, which allows it to market the goods and services which are produced. The emergence of new values and needs and specifically the development of new technologies that give a digital dimension to the economic supports and channels. In this context, the Cryptomoneda has expanded the interactive possibilities of financial means, adding to the trend of the digital era with consumers for the use of a digital currency, through internet-based exchange, which is the equivalent of the currency Physical, except that it allows the transactions to be instantaneous and the transfer is without frontiers. These coins can be used to buy goods and services, but could also be restricted to certain communities such as online games, social networks, or pyramid schemes. Digital coins such as Bitcoin are known as "decentralized digital coins" without central control over the money supply. For this

reason the Cryptomoneda is considered as a business opportunity for microenterprises in the touristic sector in the eastern part of the state of Mexico as it facilitates the purchase and sale of services offered in this sector. Therefore, the objective of this research is to propose to the Criptomonedas, as a business opportunity, to allow the increase of markets and the positioning of the microenterprises of the secondary sector in the eastern zone of the state of Mexico. Therefore, the main objective of the research is to reach prevailing situations through the use of credit risk as a business opportunity can be considered as a competitive advantage particularly in the microenterprises of the touristic sector in the eastern part of the State of Mexico.

JEL: D20,D24,D29,E21,E22,E42,E52,E59,G12,G19,G28

KEYWORDS: Criptomonedas, Financial Organizations, Touristic Sector

INTRODUCCIÓN

En los procesos de globalización, el turismo ha tenido un crecimiento exponencial, que se ha vuelto un sector de ingreso primarios para los países. Este sector da a conocer las bellezas naturales, costumbres y cultura, entre otros aspectos de las localidades desde el nivel país, hasta el rincón más pequeño de dichos lugares. Es por ello, la importancia que tiene el sector turístico en todos los ámbitos, por lo que en México este sector es la segunda fuente de ingreso, después de la industria petrolera, con un crecimiento que se ha registrado en los últimos años. El turismo en México aporta hasta 8.7% del Producto Interno Bruto (PIB), pero en cuestión de empleos genera apenas 5.9% del total, cifras que contrastan con 12 de los países de la Organización para la Cooperación y el Crecimiento Económicos (OCDE), cuyas industrias sin chimeneas tienen mayor participación en los puestos de trabajo que en lo que contribuyen a sus respectivas economías, revelan estadísticas del organismo, González (2016). Por lo que la Zona Oriente del Estado de México, no es la excepción y busca ser protagonista en este sector, debido a que cuenta con una riqueza turística inmensa y poco explotada, por lo que le serviría para posicionarse en el mercado. El propósito de que se utilicen las criptomonedas como oportunidad de negocio, es el de realizar diferentes transacciones económicas y de esta manera lograr obtener beneficios en la reducción de costos, la eficiencia de procesos y la creación de información constante para elegir nuevos mercados, entre otros. Y le permita sostener a una población crítica y de pobreza, mejorando su calidad de vida. En la presente investigación se buscó analizar la viabilidad para que las microempresas del sector turístico utilicen las criptomonedas como moneda de intercambio y puedan realizar diferentes transacciones económicas, de esta manera lograr obtener beneficios y posicionarse en el mercado turístico de la Zona, generando información constante para elegir nuevos mercados, entre otros aspectos.

Al ser presentada como una alternativa de negocio en primera instancia se busca que las criptomonedas sean o busquen reemplazar las operaciones que se realizan en efectivo, vía bancaria, entre otros mecanismos que se utilizan para cobrar y pagar sus servicios, donde surjan como la moneda primaria de financiamiento. Estas cuentan con una red global donde la meta principal es la reducción de procesos y actividades que permitan la operación eficiente y eficaz a los mercados que la utilicen, y con ello mejorar el posicionamiento de las microempresas del sector que las adquieran. Las criptomonedas avanzan a pasos agigantados ya que en menos de ocho años se han creado un gran número de estas, usándose ya en distintos entornos sociales, económicos, políticos y administrativos al rededor del mundo.

En 1998 el concepto o idea de criptomoneda fue descrita por primera vez por Wei Dai, donde propuso la idea de crear un nuevo tipo de dinero descentralizado que usara la criptografía como medio de control. La primera criptomoneda que se creó fue Bitcoin, creada en 2009 por el desarrollador de pseudónimo Satoshi Nakamoto. Posteriormente aparecieron más criptomonedas, como Namecoin, Litecoin y Freicoin. Criptomonedas que han sido creadas aunque no todas han sido exitosas, en especial aquellas que no han aportado ninguna innovación. 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 los costos, actualmente las empresas se ven forzadas a generar nuevas ideas para incursionar en el entorno y obtener ventaja competitiva. Por lo que, el objetivo de la investigación es utilizar las criptomonedas como una herramienta que permita lograr reducir y agilizar los procesos en las transacciones y la reducción de los costos, estableciéndose como herramienta de vinculación financiera de las microempresas. Logrando reducir costos, tiempo y aumentar los beneficios para los proveedores, fabricas, centros de distribución, comercios y clientes, que son los elementos esenciales en el sector turístico. Por lo tanto, se obtendrán mayores beneficios, que permitirán la utilización de las criptomonedas para la adecuada toma de decisiones y generar una ventaja competitiva, ya que conociendo la localización de los servicios y la vida de los que los requieren, por lo que se hace necesario implementar un sistema de relación entre estos dos elementos para reducir los gastos que genera el uso de bancos o elementos externos que generan un costo innecesario en las transacciones económicas que las microempresas realizan.

REVISIÓN LITERARIA

El surgimiento del turismo en México tiene sus orígenes derivados del dinamismo que presenta la búsqueda de nuevas experiencias apegadas al contacto con la naturaleza caracterizándose por aspectos tales como: Recrearse en su tiempo libre, Disfrutar la conservación de los recursos naturales y culturales y estar en contacto con la naturaleza y expresiones culturales. México se encuentra dentro de las primeras 10 potencias en llegadas de viajeros extranjeros, según la Organización Mundial de Turismo (OMT). Al dar a conocer los resultados de los Indicadores Trimestrales de la Actividad Turística (ITAT), producto del aumento en la demanda de los servicios y bienes turísticos. Podemos considerar como el nacimiento del turismo en México al periodo de 1920 a 1940, época en la cual nacen los primeros servicios turísticos, como hotelería turística y agencias de viajes, los cuales son demandados por turistas en su totalidad extranjeros. (Recuperado de: http://www.monografias.com/trabajos88/tendencias-del-turismo-mexico/tendencias-del-turismo Mexico.shtml#ixzz3K3jupl20).

Para Hernández (2011), la actividad turística engloba algunas de las necesidades demandadas por el turista. De acuerdo con la OMT, la industria turística es una importante fuente de ingresos en México, equivale al 8.4% del PIB. En consecuencia en el siglo XXI el turismo representa una actividad generadora de ingreso que lo coloca como motor de progreso. Actualmente esta oferta se diversifica al comercializarse un territorio completo que bajo un denominador común trata de conducir a los visitantes siguiendo un recorrido definido y delimitado. Las rutas bajo denominación de circuitos integran la combinación de un "todo "incluido y que están orientados a el consumo simultaneo de atractivos turísticos.

El potencial turístico de una región depende de la valoración que se realiza sobre sus recursos así como del nivel de estructuración de sus atractivos, esta valoración de recursos incluye la investigación de la demanda turística con los servicios a ofrecer. La Secretaría de Turismo (ST) conjunta elementos en 4 sectores fundamentales en la oferta: Atractivos turísticos, Servicios y equipamiento, Industrias y sectores proveedores y infraestructura de apoyo al sector turismo; Definiendo la oferta turística como la articulación de estos, proyectándose como una ventaja competitiva, que trate de inducir al turista a su recorrido por sitios particulares. En manera holística y grafica el estado de México, y haciendo énfasis en la zona sur oriente cuenta con recursos a transformase en productos turísticos mediante el análisis multicriterio del inventario de recursos turísticos, ya que vincula tanto los recursos, fuente de su atractivo, así como la gastronomía que incide en el posicionamiento de las tradiciones y celebraciones de la región. (Franco & Osorio & Nava & Regir (2007)).

De acuerdo a González (2016), menciona en su artículo "Turismo en México, con mayor contribución al PIB que al empleo", que México es el tercer país de la OCDE cuyo turismo aporta más al PIB, sólo superado por España donde el sector representa 11% del indicador y Portugal, con el 9%. Sin embargo, la industria turística mexicana ocupa el lugar número 13 entre las 34 naciones de la OCDE en cuanto a la participación

que tiene en la generación de empleos pues los doce países que lo superan al respecto aportan desde 6 hasta 12.7% del total de puestos de trabajo, de acuerdo con estadísticas actualizadas hasta 2013 y 2014, últimos años de los que obtuvo registros el organismo entre sus asociados y que forman parte de su más reciente informe del sector dado a conocer hace unos días. En naciones como Francia, España y Portugal, consideradas potencias turísticas mundiales, prácticamente hay una relación de uno a uno entre lo que este sector aporta al PIB y al mercado laboral.

En España el turismo contribuye con el 11% del PIB y el 12.7% de los empleos, en Francia con el 7% del PIB e igual porcentaje en empleos, en Portugal la aportación turística al PIB es de 9% y para empleos del 8%. En otros nueve países la aportación del turismo al PIB es mucho menor que en México (de 1.8 a 5.5%) pero proporcionalmente generan más empleos (de 6 hasta el 12.7%). En Japón, el sector aporta apenas 2.4% del PIB pero su contribución en empleos es de 6.9%. En las otras naciones la proporción es la siguiente (el primer número corresponde al PIB y el segundo a empleos): en Grecia de 6.3 y 9%, en Luxemburgo de 1.8 y 6%, en Austria de 5.5 y 7.3%, en Hungría de 5.5 y 9%, en Islandia de 4.6 y 8.7%, en Italia de 6 y 8.5%, en Noruega de 3.2 y 6.5%, en Eslovenia de 4.9 y 6.1%, pero no utilizan las criptomonedas como herramienta de transacciones financieras.

Moreno (2014), comenta que las criptomonedas son monedas virtuales que se caracterizan por su facilidad de intercambio y seguridad. Se basan en una tecnología descentralizada, es decir, que no está controlada por ninguna institución o empresa. Y, además, con unos costes mínimos gracias a la desintermediación. Pero al estar en proceso de maduración, esta moneda digital aún tiene ciertos problemas que resolver. Están basadas en un sistema peer to peer, es decir, de persona a persona, sin intermediarios. Y la seguridad reside en su compleja tecnología que hace que funcione como moneda real, pero sin ningún tercero que controle la transacción. Para usarlo no es necesario tener conocimientos informáticos, el sistema es sencillo. Basta con descargarse un software gratuito en el ordenador o móvil, recargarlo y hacer la transacción con la dirección que genera la aplicación. Además, también se puede usar para pagar en una tienda física, como muestra el siguiente vídeo. En sus inicios las Criptomonedas se usaban, principalmente, en las páginas de apuestas y ahora es el sector turístico el que se ha lanzada a probar estas monedas en la red. Su difusión está en auge, pero su futuro es, lógicamente, incierto. La criptomoneda es una moneda electrónica que no pertenece a ninguna nación concreta. Esto hace que no está controlada por nadie. Las divisas "tradicionales" se emiten por organismos como bancos centrales o gobiernos, que pueden ejercer algún tipo de control sobre ellas, pero no en el caso de las criptomonedas.

Por lo que para Moreno (2014) dice que básicamente, una criptomoneda es una cadena de número encriptados. Estos números se ajustan a un algoritmo que determina cuáles de estos números se corresponden a monedas válidas. Estos códigos se asocian a una dirección que indica a quién pertenecen estas criptomonedas, pero de manera anónima ya que es el dueño la única persona que conoce dicha dirección. Las criptomonedas hacen que enviar dinero por Internet sea tan fácil como mandar un e-mail. Las criptomonedas son generadas en Internet por usuarios que se descargan un programa con este fin y son conocidos como "mineros".

Éstos instalan un programa concreto en su ordenador para que desde él se verifiquen las transacciones de criptomonedas. A cambio, el minero es recompensado con esta moneda. A medida que los "mineros" van trabajando, se crean nuevas criptomonedas y se introducen en el mercado, pero siempre a un ritmo fijo. Al ser una red y estar formada por ordenadores de todo el mundo, es un sistema descentralizado que nadie puede controlar, por lo que es muy seguro. Para empezar a utilizar las criptomonedas, es necesario utilizar un programa (online o desde el propio ordenador) conocido como "monedero digital" (en original, wallet) para asociar a ésta las criptomonedas que se posean. Como comentábamos, una criptomoneda tiene una clave pública y una privada. Cualquier operación se basa en el intercambio de direcciones públicas y se caracterizan por ser instantáneas y poder ser monitorizadas en tiempo real y sin necesidad de intermediarios.

En la página de https://en.wikipedia.org/wiki/Digital_currency, menciona que la criptomoneda aborda con éxito la preocupación mundial por la falta de eficiencia del sistema financiero en la actualidad, los honorarios exorbitantes, la inflación descontrolada y descuidos de confidencialidad. La criptomoneda es propiedad de las personas y ningún gobierno o compañía puede controlarlo. La criptomoneda es pública y protegida por la red de propietarios para verificar cada transacción. La criptomoneda es dinero del pueblo, una verdadera democracia económica. Algunas monedas virtuales pretenden ser una Criptomoneda, pero en realidad no tienen absolutamente nada que ver con las Criptomonedas. La prueba de fuego es simple; si la moneda y su valor están controlados por una sociedad central está deja de ser una criptomoneda y es moneda solamente intercambiable dentro de la empresa o lugar donde se ocupe.

METODOLOGÍA

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 empresas de la región. Se realizó el estudio de como las empresas del sector turístico se pueden ver beneficiadas por el uso de criptomonedas. Es de tipo descriptiva debido a que se particulariza cómo se ven beneficiadas las empresas del sector turístico por el uso de criptomonedas. Por medio de la misma se describen datos para conocer las situaciones, costumbres, actitudes más importantes a través de las actividades económicas 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 momento en un tiempo único, su propósito fundamental es describir variables y analizar su incidencia y relación en un momento dado**.**

RESULTADOS

Se cuenta con resultados al realizar la investigación de campo mediante un instrumento que determina la factibilidad y viabilidad de cómo sería aceptada las Criptomonedas como oportunidad de negocio de microempresas del sector turístico en la zona oriente del Estado de México. Así mismo, se están considerando una serie de factores claves para el éxito de una organización que le permitan posicionarse a este tipo empresa 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 alternativas de pago, en función de sus clientes y proveedores. 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 su posicionamiento.

REFERENCIAS BIBLIOGRÁFICAS

González G. Susana (12 mar 2016), "Turismo en México, con mayor contribución al PIB que al empleo", Recuperado http://www.jornada.unam.mx/ultimas/2016/03/12/turismo-en-mexico-con-mayor-tasa-de-contribucion-al-pib-que-al-empleo-714.html

Hernández Ramírez, J. (2011), "Los caminos del patrimonio. Rutas turísticas e itinerarios Culturales. Revista de turismo y patrimonio Cultural", 226-234

Hotel palenque (s/) Tendencias del turismo en México, Recuperado de: http://www.monografias.com/trabajos88/tendencias-del-turismomexico/tendencias-del-turismo-mexico.shtml#ixzz3K3jupl20

Moreno Félix (2014), "El auge de las criptomonedas", Recuperado: http://www.centrodeinnovacionbbva.com/noticias/el-auge-de-las-criptomonedas.pdf

Pallares, Roxana A. (2014), "¿Son las monedas virtuales el futuro de las finanzas internacionales?, Recuperado: http://www.petrotecnia.com.ar/abril14/Petro/Bitcoins.pdf

Franco, M. & Osorio, Nava B. & Regir G. (2007), "Evaluación multicriterio de los recursos turísticos. Estudios y perspectivas en turismo", págs 226, 208,487

Wikipedia Digital Currency, Recuparado: http://en.wikipedia.org/wiki/Digital_currency

IDENTIFICACIÓN DEL NÚCLEO GENERATIVO DE LA CULTURA ORGANIZACIONAL EN UNA EMPRESA DEL SECTOR DE SALUD ANIMAL

Ana María Herrera Espinosa, Universidad Popular Autónoma del Estado de Puebla
María Hernández Gutiérrez, Universidad Popular Autónoma del Estado de Puebla

RESUMEN

El estudio e intervención en la cultura de las organizaciones requiere el conocimiento y comprensión de las raíces más profundas del comportamiento humano, para detectar los supuestos o verdaderas razones que subyacen en su actuar y que les permiten evolucionar a través de su respuesta innovadora al entorno cambiante y competitivo. En la presente investigación se utilizó una metodología mixta con enfoque apreciativo, con el propósito de identificar el núcleo generativo de las fuerzas culturales de una empresa experta en salud y nutrición animal. Por su naturaleza, se trata de un estudio de caso tipo 1, en dos etapas cuantitativa y cualitativa, transversal, con alcance diagnóstico. La metodología y la triangulación de datos permitieron establecer los resultados en dos niveles; en el primero los factores asociados al clima y en el segundo, las fuerzas que integran el núcleo generativo de la cultura.

PALABRAS CLAVES: Núcleo Generativo, Clima, Cultura Organizacional

IDENTIFICATION OF THE GENERATIVE NUCLEUS OF THE ORGANIZATIONAL CULTURE IN A COMPANY OF THE SECTOR ANIMAL HEALTH

ABSTRACT

The study and intervention in the culture of organizations requires knowledge and understanding of the deepest roots of human behavior, to detect the alleged or real reasons underlying his act and allow them to evolve through its innovative response to the changing and competitive environment. This research used a mixed methodology with appreciative approach, with the purpose of identifying the generative nucleus of the cultural forces of an expert in health and animal nutrition company. By its nature, is a case study of type 1, quantitative and qualitative, cross, two-step diagnostic scope. The methodology and the triangulation of data allowed to establish results on two levels; the first factors associated to the climate and the second, the forces that make up the generative nucleus of culture.

JEL: M14, M19

KEY WORDS: Generative Nucleus, Climate and Organizational Culture

INTRODUCCIÓN

El estudio de la cultura en la psicología organizacional ha cobrado fuerza en las recientes décadas, su importancia radica en ser clave en el bienestar de las personas como un marco de referencia para su comportamiento (Sangabriel y Garizurieta, 2004), infundir certidumbre y afianzar sus relaciones interpersonales para el logro de cambios deseados (Serna, 1997), así como la gran influencia que ejerce en el desempeño (Sonrensen, 2002; Arango y Urrea, 2000) y por ende en la productividad de la organización, al generar ciclos de valor ante situaciones complejas y adversas del entorno (Krupatini, 2011). De acuerdo

a Salazar, Guerrero, Machado y Cañedo (2009, p. 67): "La socialización de la cultura y el conocimiento en una organización es una premisa fundamental de su éxito en tiempos donde la colaboración es fuente de ventajas competitivas".

La armonía y equilibrio entre el bienestar de las personas y el logro de los objetivos de las empresas es la intención de una cultura organizacional saludable (Herrera, 2017). Cuando la organización es consciente del tipo de cultura que fomenta, se mejoran los procesos, se optimizan los recursos y se logran resultados con mayor facilidad (Gálvez y García, 2011), al contar con personas comprometidas y satisfechas, dispuestas a lograr objetivos laborales en consonancia con sus objetivos personales, interpersonales y sociales, a los que Maak y Pless (2006) aluden como círculos de valores y que expresan la congruencia entre la convivencia cotidiana y la actuación responsable, que inclusive va más allá del ámbito laboral. Para Schein (2010, p. 18) la cultura organizacional puede definirse como "un patrón de supuestos básicos compartidos, aprendido por un grupo a medida que resuelven sus problemas de adaptación externa y de integración, que ha funcionado lo suficientemente bien como para ser considerado válido y, por tanto, ser enseñado a los nuevos miembros como la manera correcta de percibir, pensar y sentir en relación con esos problemas. Desde la concepción de Chiavenato (2009, p. 120) "La cultura comprende valores compartidos, hábitos, usos y costumbres, códigos de conducta, políticas de trabajo, tradiciones y objetivos que se transmiten de una generación a otra. Las generaciones viejas buscan que las nuevas adopten sus pautas culturales, pero éstas se resisten y reaccionan, lo que produce transformaciones graduales. Estas actitudes comunes, códigos de conducta y expectativas compartidos definen subconscientemente ciertas normas de comportamiento".

Alabar y Portuondo (2004) mencionan que el concepto de cultura organizacional surge por la necesidad de buscar un paradigma interpretativo que ampliara la comprensión de la realidad de las organizaciones y poder distinguir las variables que revelan su éxito. Para Etkin (2000) existen cuatro componentes culturales que son fundamentales para generar identidad y diferenciación en un mundo competitivo y cambiante: a) su forma de pensar, donde se localizan valores y creencias, b) el saber compartido en los procesos de socialización, c) los modelos mentales que de acuerdo a Senge (1994, citado por Etkin 2000) son imágenes, supuestos e historias que los integrantes comparten en lo implícito y que influyen en su forma de actuar y, por último d) la cultura en grupos y las micro culturas, llamadas también subculturas o comunidades ocupacionales, que se encuentran alineadas a la cultura principal, pero que parten de esquemas de actuación arraigados a supuestos particulares de acuerdo a su formación profesional (Schein, 2010).Los postulados hasta aquí mencionados nos proveen un marco de referencia que demanda ser conocido y que configura la caracterización de una cultura fuerte y saludable al que cualquier líder o miembro aspira ser parte de ella. ¿Pero qué enfoque utilizar?, ¿Cuál puede dar respuesta a las características del ser humano y se pueda conjugar con las necesidades de las organizaciones?.

La Necesidad de un Enfoque Positivo Para la Comprensión y Cambio de la Cultura Organizacional.

La psicología positiva surge bajo el liderazgo de Seligman en 1998, dando un giro al rumbo y enfoque que sus investigaciones habían tenido (depresión e indefensión aprendida) y proponiendo un nuevo rumbo a la Psicología, al considerar que era necesario renfocarse, y ahora ir de un enfoque patogénico a uno salugénico, fijando más atención y estudio científico en las fuentes de salud psicológica (Seligman, 2006). De acuerdo a Seligman y Csikszentmihalyi (2000) la focalización en lo negativo que había dominado la psicología durante tanto tiempo, había llevado a asumir un modelo de la existencia humana que olvida e incluso niega las características positivas del su ser. Su propuesta tiene como finalidad lograr una psicología más equilibrada, en las que se estudien tanto las dificultades como las fortalezas y los recursos de las personas, una psicología que incluya tanto las fortalezas, como lo que funciona bien y lo que hace que la vida valga la pena (Tarragona, 2012). Seligman sugirió que los temas de estudio se podrían agrupar en tres grandes áreas: el estudio de las emociones positivas, de los rasgos positivos y de las organizaciones positivas. Fred Luthans (2008, p. 199) desarrolló el término Comportamiento Organizacional Positivo (COP) y lo definió

como: "el estudio y la aplicación de las fortalezas y las capacidades psicológicas positivas de los recursos humanos, que se miden, desarrollan y administran eficazmente para el mejoramiento del desempeño en el lugar de trabajo actual".

David Cooperrider (Subirana y Cooperrider, 2013) desarrolló un método basado en la Psicología Positiva, la biomímesis, el pensamiento de diseño y la construcción social de la realidad y que denominó: Indagación Apreciativa (IA), que se ha llegado a consolidar como una filosofía y estrategia de cambio que pueden impactar en la práctica, aprendizaje y en general en la cultura de una organización. El método de la IA consta de 5 fases: 1) La definición del tema a tratar, 2) Identificación de fortalezas 3) Visión ideal de lo que podría ser, 4) Diálogo colaborador y elección para lograr consenso acerca de lo que debería ser y 5) Experimentación colectiva para descubrir lo que puede ser. La intención de la IA es trabajar con el Núcleo positivo de las personas, generador de fortalezas, capacidades del pasado y presente, logros, recursos, potenciales no explorados, emociones positivas, competencias estratégicas, historias, sabiduría, entre otros. El diálogo con tono apreciativo de acuerdo a Cooperrider, permite el flujo permanente y la evolución de los significados, con lo que se conciben nuevas acciones y soluciones innovadoras. Develar fortalezas, aspiraciones, oportunidades y formas de conducirse para enfrentar desafíos y alcanzar logros es un propósito fundamental del presente estudio, por lo que en la empresa en cuestión se indagó sobre aquellos aspectos que permitieron entender mejor el núcleo generativo o esencia de su cultura organizacional.

METODOLOGÍA

Tipo y Diseño de Estudio

De acuerdo a la Metodología HESA (2014) para la identificación del clima y cultura es necesario indagar los artefactos y valores proclamados a nivel de clima y los supuestos como elementos culturales más profundos. Como eje conceptual se fundamenta en la Teoría de Schein (2010). El diseño corresponde a una investigación mixta, en dos etapas cuantitativa y cualitativa, con la participación de 3 asesores externos y 1 que pertenecía a la organización. El alcance del estudio fue exploratorio, descriptivo y diagnóstico.

Muestra

De una población en total de 154 colaboradores, participaron 103, lo que correspondió a una muestra del 66.88%. El 90% de los participantes fueron del sexo masculino, con un promedio de antigüedad entre 5 y 10 años.

Instrumentos

Para la Etapa I cuantitativa: Se diseñó un cuestionario de clima, denominado: "HEMA" elaborado exprofeso para este estudio, mismo que obtuvo un Alpha de Cronbach de 0.964. En general el instrumento consta de 78 ítems y se utiliza una escala Likert de cinco puntos para dar respuesta, que van de Totalmente de acuerdo a Totalmente en desacuerdo. Las dos grandes dimensiones y subdimensiones del clima que evalúa son: a) Artefactos: Comunicación, Procesos de control, Influencia interpersonal, Liderazgo, Motivación, Planeación, Rendimiento-perfeccionamiento, Crecimiento y Desarrollo, Toma de decisiones, Espacios físicos, Relación con la autoridad, Reconocimiento, Trabajo en equipo y Remuneración. y B) Valores, que corresponden a las categorías emergentes de las entrevistas semi-estructuradas y que se mencionan en resultados. Identidad, Respeto, Calidad, Seguridad, Confianza, Honestidad y Responsabilidad social. Para la Etapa II cualitativa: Se diseñaron entrevistas semi-estructuradas apreciativas individuales, en donde participaron 26 colaboradores y 77 en las entrevistas grupales, las categorías pre establecidas y las emergentes se presentan en la Tabla 2.

Procedimiento

Previo acuerdo con el Director de la empresa, se da a conocer a los participantes el objetivo de la intervención y la confidencialidad de los datos obtenidos durante las entrevistas individuales. Para la etapa cuantitativa se formaron 4 grupos: 3 de 25 y 1 de 28 colaboradores, el tiempo aproximado para contestar el cuestionario fue de 40 mins. Para la etapa cualitativa se llevaron a cabo 26 entrevistas individuales, se grabaron previo consentimiento, para contar con la información completa en la etapa de análisis, la duración de cada una fue de 20 mins. en promedio. Para el desarrollo de las entrevistas semi-estructuradas apreciativas grupales participaron 77 personas. Se realizaron tres talleres con dinámicas diseñadas de acuerdo al ciclo de la IA, recabando la información en hojas rota folio, cartulinas tipo collage y evidencias en videos.

RESULTADOS

Etapa I Cuantitativa:

Tabla 1: Resultados de las Dimensiones y Subdimensiones del Cuestionario HEMA

Dimensiones	Sub dimensiones	Porcentaje
	Comunicación	58 %
	Procesos de control	50%
	Influencia interpersonal	52%
	Liderazgo	52%
	Motivación	58%
	Planeación	58%
Artefactos	Rendimiento-perfeccionamiento	63%
	Crecimiento y Desarrollo	60%
	Toma de decisiones	39%
	Espacios físicos	70%
	Relación con la autoridad	51%
	Reconocimiento	64%
	Trabajo en equipo	70%
	Remuneración	50%
	Identidad	62%
	Respeto	65%
Valores	Calidad	53%
proclamados	Seguridad	56%
	Confianza	55%
	Honestidad	45%
	Responsabilidad social	57%

Como se puede observar las puntuaciones en general se encuentran por arriba del promedio, sin embargo al alcanzar un promedio general de 53.3% en el clima, se determina que existen áreas de oportunidad para mejorarlo. Específicamente las dimensiones de Artefactos más altas son: Espacios físicos con el 70% en donde las personas expresan que cuentan con instalaciones agradables y seguras para la realización de su trabajo y con el mismo porcentaje el Trabajo en equipo, al externar que éste se lleva a cabo como clave de su éxito en la realización de sus tareas; el 64% manifiestan que la empresa reconoce su desempeño y esfuerzo en el trabajo; el 63% Rendimiento y perfeccionamiento, en donde están totalmente de acuerdo en que sus tareas son desafiantes y se fomenta la creatividad y la innovación y finalmente el 60% reconoce estar de acuerdo con que existen adecuados planes de formación para el crecimiento y desarrollo personal y profesional. La comunicación, planeación y motivación obtuvieron un porcentaje del 58% puntuación apenas arriba del promedio. Las personas consideran que no existen los mejores medios de comunicación para expresar sus inquietudes, no se comunican con la libertad que quisieran y falta fomentar el diálogo; y opinan que se puede mejorar abriendo más espacios para el diálogo con sus jefes inmediatos. En cuanto a la motivación consideran que falta un mejor programa de incentivos. En cuanto a la dimensión de Valores, puntuaron más alto con el 65% el respeto, el 62% la identidad y el 57% la responsabilidad social al reconocerlos como los valores que se manifiestan en la empresa. Sin embargo, es importante hacer notar

que dichos porcentajes se encuentran apenas por arriba de la media, lo que indica la necesidad de mejorar en este sentido. Etapa II Cualitativa**:** Las categorías emergentes durante las entrevistas individuales y grupales se presentan en la Tabla 2 a continuación:

Tabla 2: Categorías Emergentes en las Entrevistas Semi-Estructuradas Apreciativas Individuales y Grupales

Categorías	Frecuencia	Comentarios
Identidad	57	"Me identifico con los colores y logotipo de mi empresa" "Me siento orgulloso de la marca de mi empresa" "Me siento parte de la empresa"
Espacios físicos	80	"Mi lugar de trabajo es agradable" "Es un lugar seguro para trabajar" "Las condiciones son buenas para trabajar"
Ambiente de trabajo	63	"El ambiente es agradable" "El clima para trabajar es bueno" "Me motiva el ambiente de trabajo para laborar"
Actividades de seguridad y salud	39	"La empresa nos capacita" Las Brigadas de emergencia son importantes"
Actividades recreativas	13	"Los viajes que organiza la empresa nos ayudan a integrarnos" "La fiesta de fin de año es para la familia"
Reconocimiento	35	"Los reconocimientos de antigüedad son una tradición" "Mi trabajo es tomado en cuenta"
Valores	110	"El trabajo en equipo es fundamental para el éxito de la empresa" "Me siento comprometido con mi organización"
Liderazgo	22	"El liderazgo del Gerente es fundamental" "Nuestro líder es humano y actúa conforme a los valores de la compañía"
Comunicación	13	"La comunicación es importante para que fluyan los procesos" "El dialogo es fundamental para lograr acuerdos"
Calidad humana	27	"En esta empresa se trata de forma humana al personal" "La gente que integra la empresa es quien da vida a la organización" "Sin este equipo de trabajo, la empresa dejaría de existir"
Calidad en el trabajo	11	"La calidad de nuestros productos nos distingue" "El cliente prefiere nuestro producto porque sabe que es elaborado con calidad"
Remuneración y Prestaciones	56	"El salario que percibo es lo necesario para cubrir las necesidades de mi familia" "Mis prestaciones son buenas"
Crecimiento y desarrollo personal y profesional	55	"Empecé desde abajo y he escalado, hasta llegar donde estoy" "La empresa me ha apoyado para seguirme superando" "Mi familia se ha visto beneficiada desde que trabajo aquí"

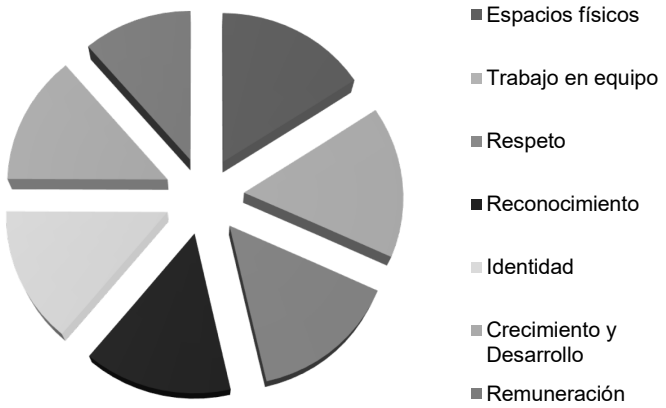
Los comentarios de los colaboradores, expresados por la frecuencia de la categoría, no dejan lugar a dudas, sobre su forma de pensar y sentir a la empresa. Básicamente los resultados más bajos tanto por la Etapa cuantitativa como por la Etapa cualitativa se deben a experiencias de estrés e inclusive de enfermedad que algunos de ellos han expresado tener debido al trabajo (24%). Finalmente, de acuerdo a los resultados de la Etapa I cuantitativa y Etapa II cualitativa y a través de la Triangulación de datos se obtiene la correspondencia de los mismos, lo que permite un panorama integrador de la cultura (Creswell, 2005), tal y como se presenta en la Tabla 3:

Tabla 3: Triangulación de Datos Cuantitativos y Cualitativos

Etapa I Cuantitativa	Etapa Ii Cualitativa
Espacios físicos 70% definiendo que el lugar de trabajo es agradable y que se cumple con requisitos de higiene y funcionalidad	80 definieron que el lugar de trabajo es agradable, seguro y cuenta con buenas condiciones
Trabajo en equipo 70% es la base para el resultado de la planta y las cosas sucedan	110 al definir al trabajo en equipo como un valor fundamental
Crecimiento y Desarrollo personal y profesional 60% consideran que la formación, capacitación y apoyo que la empresa les brinda les ha ayudado a crecer	55 empezamos desde abajo y hemos podido llegar a donde estamos por ayuda de la empresa, que ha significado ayuda a mi familia también
Respeto 65% es un valor que se vive en la planta desde la gerencia	110 el respeto es un pilar que da vida a la organización
Reconocimiento 64%	35 se nos reconoce el esfuerzo personal y eso nos motiva
Identidad 62% se identifican con el logotipo, los colores y las marcas de la empresa	57 me siento y parte y orgulloso de la empresa
Remuneración 50% consideran que el salario que perciben cubren sus necesidades básicas y que sus prestaciones son buenas	56 mi salario es bueno y mis prestaciones son competitivas comparadas con otras empresas de la zona

De acuerdo a los resultados obtenidos en ambas etapas, los factores que conforman el Núcleo generativo que caracteriza la cultura son:

Gráfica :Núcleo Generativo de la Cultura Organizacional



CONCLUSIONES

El enfoque de la psicología positiva y las técnicas que se inspiran en ella, en este caso la Indagación Apreciativa, tienen el propósito de llevar a cabo aportaciones empíricas, al diseñar estrategias de intervención que buscan conducir al bienestar de las personas y de las organizaciones. Para Salanova (2009) las organizaciones saludables se caracterizan por enfocar sus esfuerzos en buenas prácticas que implican mejorar el diseño y rediseño de puestos, la mejora del ambiente social y estrategias de conciliación trabajo –vida privada, lo que pone al centro a las personas. La identificación del Núcleo generativo de la cultura organizacional de la empresa estudiada definió en consenso que sus principales fortalezas son: Identidad y Respeto, Crecimiento y desarrollo, Espacios físicos, Reconocimiento, Trabajo en equipo, Remuneración. Y como áreas de oportunidad, que se encuentran por debajo del promedio: Toma de decisiones, Honestidad y Procesos de control. Es importante mencionar que respecto al Liderazgo, no se evidenció una fortaleza en forma cuantitativa, sin embargo cualitativamente se percibe al Gerente General y Directora de Recursos

Humanos como líderes, no así a los mandos medios, razón por la que el indicador es bajo. Respecto a la calidad, cuantitativamente se obtuvo 53% pero cualitativamente las personas lo perciben como un valor y que es una característica distintiva en el mercado. Finalmente respecto al Reconocimiento las personas lo perciben como un motivador importante y que la empresa les proporciona a través de reconocimientos materiales, económicos y afectivos. El llevar a cabo este proceso de detección propició un ambiente de confianza, comunicación, libertad y compromiso con la participación holística de los colaboradores, al concretizar el proceso de la Indagación Apreciativa en forma incluyente y detectar fortalezas personales y las de la organización generando oportunidades para el logro de su misión y visión. Identificar el Núcleo generativo de la cultura implicó facilitar procesos de colaboración, co-creación de valor y la formación de redes de aprendizaje para responder a una dinámica actual globalizada que requiere ser incluyente, acentuar lo positivo y lo mejor de las personas, evidenciar posibilidades y generar la esperanza en un futuro mejor. De acuerdo a Noam Chomsky (citado por Heinz Dieterich, 1998) Si asumes que no hay esperanza, garantizas que no habrá esperanza. Si asumes que hay un instinto hacia la libertad, que hay oportunidades para cambiar las cosas, entonces hay una posibilidad de que puedas contribuir a hacer un mundo mejor. Miranda (s/f) en materia de cambio organizacional, destaca la necesidad de contar con fuentes de innovación, para adquirir la capacidad continua de adaptarse al cambio y crear sistemas de administración del conocimiento para organizar, procesar y distribuir lo que sabe, facilitando así un aprendizaje significativo, por lo que conseguir cambios a la velocidad de la imaginación, generar espirales multiplicadores de fortalezas desde lo individual hasta lo comunitario, es una oportunidad invaluable.

BIBLIOGRAFÍA

Alabart, Y., y Portuondo, A., (2004). *Diagnóstico de la Cultura Organizacional. Resultados de Investigación*. Recuperado de: http://bibvirtual.ujed.mx/ebsco.html.

Arango, L. y Urrea, F. (2000). Culturas empresariales en Colombia. Bogotá: Colciencias y Corporación Calidad.

Chiavenato, I. (2009). *Comportamiento organizacional. La dinámica del éxito en las organizaciones.* México: Mc Graw Hill.

Creswell, J. (2005). Educational research: Planning, conducting and evaluating quantitative and qualitative research. Upper Saddle River: Pearson Education.

Dieterich, H. (1998). *Noam Chomsky habla de América Latina y México*. México: Editorial Océano.
Etkin, J. (2000). *Psicología de los trabajos en quipo*. México: Editorial Trillas.

Galvéz, E.J. y García, D. Cultura organizacional y rendimiento de las Mipymes de mediana y alta tecnología: un estudio empírico en Cali, Colombia. *Cuadernos de admon.ser.organ.* Bogotá, Colombia, 24 (42): 125-145, enero-junio de 2011.

Herrera, A. M. (2014). Modelo Metodológico Tridimensional HESA para el análisis de las subculturas académica y administrativa en la Universidad Popular Autónoma del Estado de Puebla. (Tesis doctoral).

Herrera, A.M. (2017). *La cultura organizacional saludable y los factores psicosociales como fuente de bienestar.* Factores Psicosociales: Temáticas emergentes en el trabajo. México: Editorial Pearson.

Krupatini, S. (2011). *Y ahora qué hacemos ante la complejidad*. México: Ediciones Granica.

Luthans, F. (2008). Comportamiento Organizacional. México: Mc Graw Hill.

Maak, T. y Pless, N. M. (2006). Responsible Leadership in a Stakeholder Society – A Relational Perspective. *Journal of Business Ethics* v. 66 pp. 99-115. DOI 10.1007/s10551-006-9047-zSalazar, J. G.,

Guerrero, J. C., Machado, Y. B. Y Cañedo, R. (2009). *Clima y cultura organizacional: dos componentes esenciales en la productividad laboral*. *En ACIMED* v.20 n.4. pp. 67-75.

Miranda, A. (s/f). La Indagación Apreciativa y el Desarrollo Organizacional. Centro Interdisciplinario de Posgrados. UPAEP. Recuperado de: https://appreciativeinquiry.case.edu/uploads/LaIndagacionApreciativa1.pdf

Salanova, M. (2009). Organizaciones saludables, organizaciones resilientes. Gestión práctica de Riesgos Laborales, No. 58, p. 18-23.

Sangabriel, I., y Garizurieta, H. (2009). Cultura Organizacional: Reto y perspectiva de la Universidad Veracruzana. Hitos de Ciencias Económica Administrativas. *Revista de la Universidad Veracruzana*, v. 28. pp-123-130.

Seligman, M. (2006). La Auténtica Felicidad. Barcelona: Ediciones B, S.A.
Serna, H. (1997). *Gerencia estratégica, Planificación y Gestión. Teoría y Metodología*. Colombia: 3R Editores.

Schein, E. (2010). *Organizational Culture.* USA: Jossey-Bass.

Sonrensen, J. (2002). The strength of corporate culture and the reliability of firm performance.
Administrative Science Quarterly, 47, 70-91.

Subirana, M. y Cooperrider, D. (2013). *Indagación Apreciativa. Un enfoque innovador para la transformación personal y de las organizaciones*. Barcelona: Kairós.

Tarragona, M. (2012). Una Breve Introducción a la Psicología Positiva y el Estudio de la Felicidad y el Bienestar. *Psicología Positiva*. México: Editorial Trillas.

BIOGRAFÍA

La Dra. Ana Ma. Herrera Espinosa es profesora investigadora en la Universidad Popular Autónoma del Estado de Puebla, México. Ha prestado servicios de consultoría en el área de Recursos Humanos y Desarrollo Organizacional y presentado conferencias en congresos nacionales e internacionales sobre Gestión del Talento Humano, Cultura y Bienestar Organizacional. Se puede contactar en Centro Interdisciplinario de Posgrados UPAEP, 17 sur no. 901 Barrio Santiago, Puebla México,

La Mtra. María Hernández Gutiérrez es Ejecutiva en Recursos Humanos en una empresa transnacional dedicada a la fabricación y venta de alimentos, pre mezclas y medicamentos para animales y mascotas, colaborando en diversas unidades de fabricación de esta compañía por su experiencia en el Factor Humano; a colaborado por casi 20 años en empresas del giro textil, de distribución y venta; ha impartido conferencias en Universidades y en la Secretaría del Trabajo y Previsión Social, .

ANÁLISIS DE LA IMPORTANCIA Y EXPERIENCIAS DE LA IMPLEMENTACIÓN DE UN SISTEMA DE GESTIÓN DE LA CALIDAD PARA EMPRESAS RESTAURANTERAS EN MÉXICO BAJO LA NORMA ISO 9001:2015

Margarita Santi Becerra Santiago, Universidad Veracruzana

RESUMEN

La aportación de la presente investigación es enfatizar a las empresas de alimentos la importancia de la implementación de un S.G.C, de manuales operativos, en base a un modelo de gestión para las empresas afiliadas a la CANIRAC en México, con el fin de mejorar el servicio operativo, impulsar la economía de la región y el crecimiento de las empresas, para fomentar la fidelidad en los clientes; mediante proyectos sustentables de mejora. Los resultados muestran que los clientes jóvenes dan mayor preferencia al servicio,

PALABRAS CLAVE: Implementación, Modelo de Gestión, Fidelidad

ANALYSIS OF THE IMPORTANCE AND EXPERIENCES OF THE IMPLEMENTATION OF A QUALITY MANAGEMENT SYSTEM FOR RESTAURANT COMPANIES IN MEXICO UNDER ISO 9001: 2015

ABSTRACT

The contribution of the present investigation is to emphasize to the food companies the importance of the implementation of a SGC, of operative manuals, based on a management model for the companies affiliated to the CANIRAC in Mexico, in order to improve the service Operation, boost the economy of the region and the growth of companies, to foster customer loyalty; through sustainable improvement projects.The results show that young customers give greater preference to the service

JEL: D2, M1, M3, M5.

KEYWORDS: Implementation, Management Model, Fidelity

INTRODUCCIÓN:

De acuerdo con los datos proporcionados por el Instituto Nacional de Estadística y Geografía (INEGI), del censo en 2010, en México existen más de 4 millones de empresas denominadas Micro, Pequeñas y Medianas Empresas (MPYMES), que representan el 99% de las empresas "las cuales 35% son destinadas a la operación de alimentos y bebidas." El problema del fracaso de las empresas en alimentos en Veracruz, México servicio son: la falta de supervisión al personal, la nula capacitación constante y la ausencia de procedimientos estandarizados. Es por lo anterior que, una de las razones principales del cierre de las empresas en México, de acuerdo al INEGI, el 70% de las empresas cierran antes de cumplir 5 años, mismo que conlleva a una baja demanda derivado del mal servicio que se ofrece, por falta de experiencia en el mercado y sobre todo por la competitividad de empresas.

REVISIÓN DE LA LITERATURA

En la literatura, existen diversos expositores del tema, así también como técnicas, indicadores y herramientas de medición del servicio, cabe señalar a Albrecht (1992), donde destaca como el centro de todo al cliente, es decir, para poder trabajar y satisfacer las necesidades del cliente, es necesario que los colaboradores estén orientados a los objetivos que busca la empresa alcanzar, así también, contar con las estrategias necesarias y coherentes en base a las metas deseadas. En opinión a Vargas (2006), sobre el objetivo primordial de la gestión del servicio, el satisfacer al cliente, se debe lograr bajo la búsqueda, aceptación y poner en práctica la alternativa que mejor satisface ciertos objetivos mínimos. Según la revisión de la literatura, Botia (2008), expresa que "la calidad real es el resultado del proceso de producción y lo que realmente se entrega al cliente y puede diferir considerablemente de la calidad esperada", desde otro punto de vista, la AEC (2005), señala que la calidad esperada, es el nivel conformado por las expectativas del consumidor respecto al servicio recibido, en su parte, la calidad percibida, es el nivel percibido por los clientes quienes recibieron el servicio, dependerá de la comparación que realice el cliente en relación con la comunicación y del entorno que lo rodea.
En perspectiva de Malcolm (1999), el servicio puede ser evaluado por los usuarios por diversos factores tales como:

Elementos tangibles: La apariencia de las instalaciones de la organización, presentación del personal y los equipos utilizados (computo, transporte, etc.)

Cumplimiento de promesa: Consiste en la entrega correcta y oportunamente el servicio acordado.

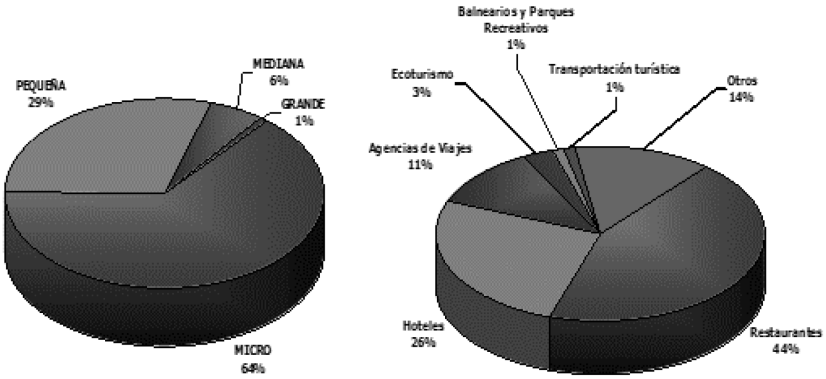
Actitud de servicio: Hace referencia a la disposición de quienes atienden a los usuarios para escuchar y resolver sus emergencias de la manera conveniente. "un comportamiento hostil en la interacción interpersonal con el cliente es perjudicial para su percepción en la calidad del servicio"

*Competencia del personal***:** El cliente califica el nivel de competencia del colaborador, es decir, si es capaz de inspirar confianza con sus conocimientos como para que el cliente pida orientación.

Empatía: Es la facilidad de contacto, un buen nivel de comunicación de parte de la empresa y la identificación de gustos de los consumidores.

Es decir, al tiempo que se presta el servicio, se puede encontrar la satisfacción o insatisfacción y se manifiesta el momento de la verdad, dicho de otra manera, son los segundos en que la empresa puede tener aceptación o rechazo por parte del consumidor a partir de un servicio prestado. De acuerdo al planteamiento del problema, ¿qué es lo que necesitan las empresas para prestar un servicio de calidad? En base a la revisión de la literatura, Hover (2013), destaca que para que el servicio sea competente hay que considerar dos variables, la cortesía y la eficiencia, y sostiene que "La eficiencia se consigue a través de la implementación de los procedimientos operacionales estándar de la industria hotelera, el desarrollo de detalles de tareas escritas, en cada una de las principales actividades de servicio, el control posterior de servicio, las encuestas y auditorias de servicio". En resumen, durante el periodo 2002-2010, la Secretaría de Turismo en coordinación con la Secretaría de Economía-Fondo PYME, llevaron acciones para implementar el sistema en más de 7500 PYME´s en el país, siendo 6900 empresas las acreditadas. Con el fin de conocer las empresas acreditadas y el tipo de giro, se muestra en detalle las cifras alcanzadas. (Ver Figura 1)

Figura 1: Resultados de la Acreditación Moderniza en el País Durante el Periodo 2002- 2010.



Como se puede observar, las micro empresas son el sector más amplio en cuanto a certificación, de las cuales, el 44% son del giro restaurantero, es decir, las empresas que han obtenido mayores certificaciones en distintivo M dentro de la República Mexicana, han sido restaurantes, de las cuales sólo 3 empresas se encuentran en Veracruz- Boca del Río y dos hoteles. Fuente: Secretaría de Turismo 2010

METODOLOGÍA

En este estudio se realizaron dos encuestas preliminares, la primera para conocer las preferencias en cuanto a sitios de alimentos y percepciones de los clientes en Veracruz-Boca del Río con referencia al servicio prestado. Con este estudio y análisis se obtuvo el sitio donde se realizaría la implementación. En la primera fase de la implementación se realizó un diagnostico F.O.D.A, la situación actual de la empresa, encuestas de nivel de satisfacción.

Tabla 1: Muestra de Empresas de Boca del Río Afiliadas a la CANIRAC y su Índice de Preferencia

Características Deseadas	Tipo de Restaurant Mayormente Frecuentado	Expectativas Del Consumidor
Amabilidad y servicio	1.Taquerías	Alimentos óptimos
Precio	2. Cafeterías	Servicio al cliente
Productos de calidad	3. Restaurantes hoteleros	Amabilidad del personal
Zona estratégica	4. Cadenas de comida rápida	
Mobiliario moderno	5.Pizzerías	

En esta tabla, se muestra los resultados preliminares con relación a la metodología, donde se observa en términos de preferencia de consumo las taquerías y las cafeterías con un porcentaje mayor al 25%, mientras que las pizzerías obtuvieron un índice por debajo del 8%, así también permitió conocer las características deseadas y las expectativas del cliente, esto con el fin de conocer al cliente y proponer la implementación a uno de ellos. Fuente : Elaboración propia

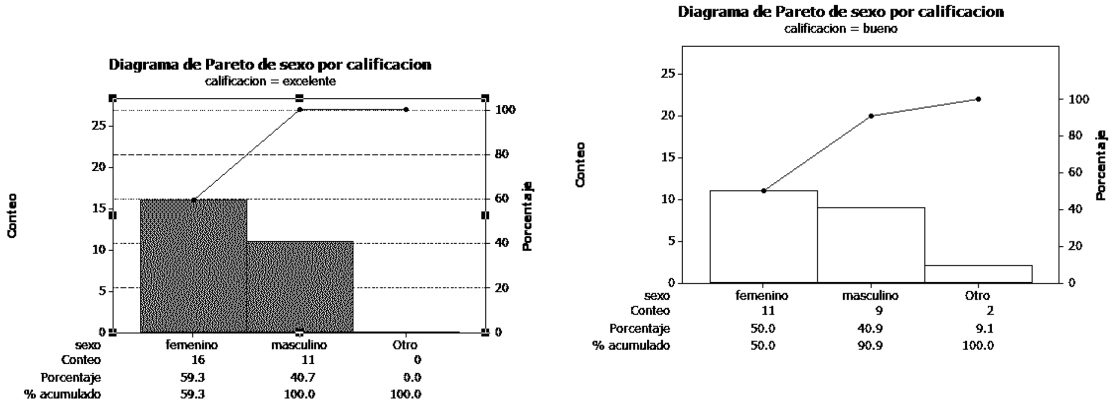
Así mismo, como parte de la implementación bajo la ISO 9001:2015, se creó la documentación o manual de calidad, el cual se realizó en base a la situación actual de la empresa, los objetivos de calidad y las actividades que realiza el personal, dicha información se obtuvo mediante entrevistas y material fotográfico.

RESULTADOS

Aplicando la metodología de primera fase, se obtuvieron los resultados de nivel de satisfacción, así como la identificación del cliente más frecuente y la calificación que otorga al servicio. Los resultados de la segunda etapa o de la implementación muestran un avance de mejora, considerando los iniciales, de los cuales se tomó una nuestra menor. Así también de los 10 requisitos expedidos por la Norma ISO 9001:

2015, se documentaron y se anexaron al manual de calidad que se realizó para la empresa, el cual fue la herramienta clave para la implementación y mejora del servicio de calidad. Entre las mejoras que se realizaron fue la creación de la política de calidad, la matriz de riesgos, la matriz de comunicación, el manual de procedimientos, expedientes del personal, procedimiento para la entrega y elaboración del producto y plan de calidad. Como respuesta a la interrogativa de que si la implementación de un sistema de gestión de calidad sería la herramienta de mejora al servicio al cliente para restaurantes afiliados a la CANIRAC, se puede observar con la gráfica siguiente el nivel alcanzado con relación al inicio de la implementación, para asegurar, que la implementación en base a la Norma, resulta un auxiliar para la mejora del servicio, incluso durante la implementación se observó una mejora en el desempeño de los colaboradores y se capacitó en base a los manuales a los nuevos integrantes al equipo de trabajo.

Figura 2: Resultados de las Encuestas En Base a la Metodología de Primera Fase



En esta figura se muestra la representación gráfica de los resultados de las encuestas, de forma general se aprecia que las féminas son quienes frecuentan más la empresa y quienes otorgan una calificación mayor por encima del sexo masculino. Esto ayuda a la empresa a identificar al cliente y a conocer sus expectativas y percepciones del servicio que de otorga. Fuente: Investigación propia.

CONCLUSIONES

La validación de la interrogativa del análisis de estudio se realizó a través de un análisis de datos con diversas variables, la comparación de datos antes y durante la implementación para conocer la capacidad de la implementación bajo la ISO 9001:2015 en una cafetería afiliada a la CANIRAC. Se observó que se mejoró la producción, hubo una reducción cercana al 5% de errores, se estandarizaron los procesos y se mejoró la capacitación a las personas que se integraron al equipo de trabajo, por lo que se puede afirmar, que la implementación mediante un sistema de gestión, puede reducir aplicándolo considerablemente la rotación del personal.

BIBLIOGRAFÍA

Alberecht, K. (1987) “Gerencia en el servicio”. LEBIS. Bogotá.

Botia, P. (2008). “Propuesta de mejoramiento para el servicio al cliente del grupo UNIPHARM BOGOTÁ”. Tesis de licenciatura. Universidad La Salle. Bogotá.

Hover, O. (2012), “La calidad de servicio en los restaurantes: Un problema de gerencia”. Caracas, Venezuela. Disponible en https://omarjhoyer.wordpress.com/2012/04/21/la-calidad-de-servicio-en-los-restaurantes-un-problema-de-gerencia/ (accesado el día 12 septiembre 2016)

Cobra, M.(2000) “Marketing de servicios”. Editorial McGraw Hill. Colombia.

BIOGRAFÍA

Margarita Santi Becerra Santiago es Licenciada en Gastronomía y estudiante de la maestría en Gestión de la Calidad de la Universidad Veracruzana, Profesora Asociada al Colegio de Gastrónomos de México de la Universidad Euro Hispanoamericana.

LA SUSTENTABILIDAD COMO HERRAMIENTA DE GESTIÓN: CASO HOTEL REY DEL CARIBE

Enrique Corona Sandoval, Universidad del Caribe
José Luis Esparza Aguilar, Universidad de Quintana Roo
Miguel Ángel Olivares Urbina, Universidad del Caribe

DESCRIPCIÓN DEL CASO

Se presenta un caso como herramienta didáctica para que estudiantes de diversas Licenciaturas para que analicen y propongan alternativas de administración estratégica para un hotel ecológico establecido en la ciudad de Cancún, México, el cual es de propiedad familiar y funciona con una administración enfocada en la implementación de sistemas vanguardistas en ecotecnias y la satisfacción total del huésped, en el corto plazo y sin planes de acción a futuro.Se presenta al estudiantado información relativa al funcionamiento del hotel, sus fundadores y administradores, los principios que rigen la gestión del emprendimiento, indicadores de desempeño y su modelo de comunicación con los clientes. El caso requiere que los estudiantes elaboren un diagnóstico de la situación actual, propongan alternativas de planificación estratégica que aseguren su continuidad en el largo plazo, identifiquen las variables relevantes del modelo de negocio y sugieran cursos de acción alternativos, ya sea como administradores del hotel, o como consultores externos. El caso es recomendado para trabajarse en equipos y puede ser empleado en escuelas de turismo, negocios o administración a nivel licenciatura, requiriendo conocimientos de management y mercadotecnia turística. El caso puede ser desarrollado en dos horas y requiere una presentación de resultados y discusión final.

JEL: M14, M15, M31

PALABRAS CLAVE: Sustentabilidad, Desempeño Empresarial, Planeación, Management

INFORMACIÓN DEL CASO

En los llamados centros turísticos integralmente planificados, orientados al turismo masivo y basados en un modelo de explotación turística Fordiano (Jiménez, 2005), destacan grandes cadenas hoteleras que operan mega Resorts con cientos de habitaciones que se especializan en turismo de Sol y Playa. La oferta de hospedaje se complementa con hoteles de propiedad única, tradicionalmente asentados en el centro de la ciudad, y a escasos kilómetros de la zona de playas. Estos dos modelos de operación turística, el tradicional y el masivo conviven en una relación cada vez más desigual, donde el número de hoteles tradicionales y de propiedad familiar se reducen considerablemente. El caso presenta a una pareja emprendedora con un fuerte compromiso con el medio ambiente y la sustentabilidad, por lo que inician con la construcción y operación de un hotel de pocas habitaciones centrado en lo sustentable y en la conservación de los recursos, mientras que se enfoca en la satisfacción total del huésped y en lo que ellos llaman "Procesos formativos en sustentabilidad de los huéspedes".

El caso parte de la contextualización de la región, la historia del hotel, sus fundadores y administradores únicos, los complejos procesos de dotación de tecnologías ecológicas, su fuerte, orientación al cliente, sus procesos de comunicación comercial, sus relaciones con intermediarios turísticos y su activismo social, para posteriormente problematizar la operación del hotel y la toma de decisiones, con el objetivo de consolidar la operación del hotel y asegurar la continuidad del emprendimiento. El caso se presenta desde la perspectiva de los actores centrales siguiendo una narrativa personal, adaptada en base a una serie de entrevistas realizadas en el año 2015. Localizado en la esquina nordeste de la península de Yucatán, en el

estado de Quintana Roo, Cancún, forma parte del territorio de la antigua civilización maya y se considera la entrada al Mundo Maya. Cancún se distingue por contar con infraestructura, modernos centros de entretenimiento (renovados en 2006 a partir de la destrucción causada por el Huracán Wilma) y filosofía de servicio que rivalizan con destinos vacacionales en todo el mundo. A diferencia de muchas otras partes del Caribe y de México, Cancún fue desarrollado específicamente con fines turísticos, y continúa satisfaciendo las necesidades de sus más de 4 millones de visitantes anuales. El compromiso con el medioambiente está comenzando a hacerse notar en el sector hotelero, existe una oferta de posibilidades para disfrutar de una estancia agradable y en contacto con la naturaleza, ya que algunas cadenas y pequeñas empresas apuestan por una calidad de vida natural, esto siguiendo tendencias internacionales.

HISTORIA DEL HOTEL

Araceli Domínguez, fundadora y administradora del hotel describe el proceso de creación del hotel de la siguiente manera: Eduardo Rodríguez, mi esposo trabajaba para Pemex y tenía una empresa privada familiar, en donde Pemex era uno de sus principales clientes, luego se vino una terrible devaluación en 1982 y cerraron muchos negocios. Eduardo ahí vio la oportunidad de separarse un poco de un trabajo tan estresante y tan tenso, trabajo que a él no le hacía nada feliz, entonces me pidió que buscara algún lugar donde pudiéramos irnos a vivir y que estuviera en crecimiento, investigando en ese momento fue Cancún el principal desarrollo turístico, que aunque ya había empezado a caminar, en 1982 estaba detenido, incluso estaban regalando tierras y oportunidades de casas con tal de que la gente se viniera a vivir aquí, ya que en un inicio estaba estancado. Vinimos a ver el lugar y dijimos "Aquí nos quedamos"

A los 3 meses de haber llegado a Cancún personal de FONATUR (Fondo Nacional de Fomento al Turismo), nos hace la propuesta de comprar tres terrenos en vez de dos, que incluso nos daban facilidades de crédito. Nosotros decidimos hacer un hotel tipo familiar porque mi abuelo tenía un hotel en Catemaco en el estado de Veracruz, muchos años atrás frente a una laguna y yo como niña crecí ahí. Ya casados mi esposo y yo observamos cómo vivían por allá y nos gustó, pero más que nada lo que nos ayudó a empezar fue tener nuestras metas y objetivos claros, pues todos estos cambios en nuestras vidas se dieron antes de lo previsto, nosotros esperábamos juntar más dinero antes, pero por las circunstancias decidimos emprender y vendimos lo que teníamos para empezar una nueva vida en Cancún. La idea de mi esposo y mía, era hacer un producto distinto, debido a que había una gran variedad de servicios turísticos que ofrecían servicios similares, quisimos proponer una alternativa ligada a un estilo de vida. Nosotros vivimos dentro del hotel, tenemos una palapa hecha al estilo maya con elementos naturales, techo de palma, madera reciclada y buscamos la manera de que lo que estábamos construyendo como negocio, también nos diera la opción de poder demostrar qué se puede hacer un buen negocio siendo amigables con el medio ambiente. En un principio no llamaba mucho la atención que tuviera ciertas "ecotecnias" instaladas, pero ahora es nuestro sello distintivo.

PRINCIPALES PRÁCTICAS ECOLÓGICAS EMPLEADAS

Nuestra filosofía es: no vendemos refrescos, no vendemos cigarros y no vendemos alcohol, porque esto va contra nuestros propios principios, nosotros pudimos haberlo hecho y con eso generar mucho dinero, pero decidimos no hacerlo, por el contrario, vendemos agua, ofrecemos desayuno de cortesía, el cual está hecho de productos naturales, no tenemos almacenamiento de insumos, todo es comprado y preparado el mismo día, no se utilizan desechables, a pesar de que cada habitación tiene su propia cocineta, el desayuno es todo un ritual místico, es la parte más importante del día. Hicimos una palapa hecha de madera en donde les pedimos a los huéspedes que se quiten los zapatos para entrar, para que se sientan en un ambiente natural. Dentro de las políticas del hotel no recibimos personas que no vengan con equipaje, no somos un hotel de paso, ni permitimos que se utilice para eso.

Después, el edificio original donde se encuentran las primeras 16 habitaciones tienen conexión hidráulica directa a la alberca, entonces la alberca se tiene que limpiar todos los días, los filtros y toda esa agua se va hacia los baños del edificio, con lo cual le damos un nuevo uso y el agua limpia que podría ir al excusado, va a la alberca, esto nos ayuda a no utilizar químicos. Para la limpieza del hotel no se utilizan químicos, solo se utilizan jabones multiusos, biodegradables, y se utiliza vinagre para limpiar y desinfectar. También capturamos agua de lluvia, esta va a la cisterna y de ahí va a los cuartos. Tenemos calentadores de aguas solares, entonces toda el agua del hotel se caliente con el sol, en el caso que la demanda sea mayor o que esté nublado y el agua caliente se almacena en contenedores, ya que estos calentadores son pequeños. Tenemos una secadora de ropa solar, es un cuarto con techo de cristal, seca 21 sábanas por hora, lo que nos ayuda a disminuir el gasto y el impacto de gas y electricidad. Incluso tenemos una tubería algo clandestina que metimos cuando arreglaron las calles y que gracias a esta podemos regar todos nuestros camellones y por eso siempre lucen verdes, exuberantes a pesar de que haya sequías, al igual que jardines de los vecinos y el de atrás.

Nosotros dentro del hotel contamos con muchas plantas en peligro de extinción, contamos con palmáceas, palmas cucas, rescatamos muchas orquídeas cuando quitaron los manglares de aquí de la zona, nosotros los rescatamos. Tenemos casi toda la jardinería como simulando un pedazo de selva que pretende tener plantas nativas (endémicas). Con respecto al uso de energía eléctrica, la electricidad que nosotros tenemos dentro de las habitaciones es suministrada por unos equipos que nos ayudan a que el impacto sea menor en cuanto a la cantidad que se utiliza, tenemos unos dispositivos que ayudan a no desperdiciar energía, cuando la gente prende el aire acondicionado debe utiliza la llave para prenderlo de silo quitas el aire acondicionado se apaga automáticamente, por si algún huésped se le olvida apagarlo. Ahora estamos en proceso de cambiar a todos los focos del hotel por leds, en este momento tenemos focos ahorradores pero sabemos que ahora los leds son una tecnología que te ayuda a ahorrar más energía. Algunos cristales en ciertas partes del hotel tienen doble cristal para evitar el paso del ruido de la calle como el de los camiones, esto tan bien evita que los rayos del sol penetren directamente, y en caso de un huracán hay una doble protección. Sin embargo no todas las habitaciones lo tienen y esto se debe de solucionar.

Los animales que viven aquí son tlacuaches, muchísimas aves, hemos llegado a tener hasta tucanes, chachalacas, una vez llegó una guacamaya en busca de refugio y por eso tenemos aves de todos tipo, también hemos procurado que todos los árboles provean de alimento para los animales que están aquí lo que es de gran ayuda. Otra práctica es que composteamos el 60% de los desechos orgánicos del hotel, otro 25% se recicla, nosotros participamos activamente en el Reciclatón, reciclamos todos los días, se pesa la basura, se relaciona todo lo que se entrega, después de muchos años se logró que el gobierno creara un incentivo fiscal del manejo de desechos. Si tu manejas adecuadamente tus desechos deberías tener un beneficio fiscal a diferente de las personas que solo juntan todo y lo tiran tal cual. Hoy por hoy ya es una ley, y está establecido en el reglamento de Cancún, nosotros pagábamos $25,000 pesos mexicanos al año de cobro a la basura, ese es el impuesto que te cobran, ahora estamos pagando como $6,000 pesos pero porque demostramos lo que hacemos, el hotel no cuenta con cámara fría, no la necesitamos, el basurero que está afuera es un contenedor que hicimos de fierro en donde se pone una bolsa de 10 kilos aproximadamente de basura diario, desechos que se van al basurero municipal, el resto de los desechos se manejan aquí, se separa el cartón, vidrio, plástico y todo lo que se puede reusar se reúsa.

Cuando iniciamos, los huéspedes que arribaban al aeropuerto o a la Central de Autobuses de la ciudad, La Centra de Autobuses está a dos cuadras del hotel, llegaban al hotel por medio de los taxistas era el primer contacto que promocionaba nuestro hotel, luego los taxistas dejaron de ser opción, nos descubrieron los libros de viajeros, Lonely Planet, Fodors, siendo una alternativa en la edición de todos esos libros de viajeros, la ventaja de estos libros es que no venden publicidad, no promocionan a nadie, ellos venden experiencias, es decir viene la persona encargada de la zona, se hospeda, come se sube al taxi y al camión, va y compra en la tiendita y el escribe: "En esta tienda roban, aquí también, en este hotel te atienden de maravilla, la comida es excelente en este restaurante y te van dando todos estos tips para las personas que

compraron este libro y así es como ellos ganan, tienen la garantía que de lo que dice ahí es la verdad. Entonces durante muchos años nuestra única promoción fueron estos libros de viajeros, nunca hicimos ningún otro tipo de publicidad, porque ellos vienen y lo viven y saben que es algo que es real, que pueden tener una verdadera experiencia, cuidamos muchísimo que los cuartos están limpios, que la comida está bien, que la atención sea lo mejor y personalizada, hemos tenido muchas veces personas que por ejemplo se enferman y personalmente me hago cargo de ellas, las llevo al doctor, las inyecto, estoy calificada para esto. Nuestra publicidad entonces es la recomendación y la los libros de viajeros.

Después de los libros de viajeros, dejaron de ser importantes porque entramos al mundo de la cibernética, me costó un trabajo meter a mi marido en esto… porque venían las agencias de viajes que dejaron de funcionar como tal y ahora todo se hace por internet, pero Booking, Expedia, dos grandes moustros del turismo, venían a buscarnos porque sabían que éramos un buen producto, por el tipo de hotel en el centro de Cancún, que aunque existan muchos otros no hay una competencia como tal porque nosotros ofrecemos un producto diferente. Entrar con estas agencias costó mucho, porque ellos cobran unas comisiones altísimas, al final los más caros los dejamos por la paz y nos fuimos solo con los mejores que para mí es Booking, trabajan de buena fe, son de Dinamarca, no te exigen prepagos, ellos directamente hace la reservación, ellos te dicen al mes tienes tantas reservaciones, llegas, pagas, es de las mejores, tiene muy buena fama. En su página, los huéspedes describen su experiencia y esa es nuestra mayor publicidad. Somos ecolíder en TripAdvisor, que también fue una de las cosas que más trabajamos, pero básicamente fue la idea de construir un producto diferente con reglas distintas al resto de los hoteles, en donde pudiéramos ofrecer una experiencia de vida cuando llegas al hotel y una sonrisa satisfactoria cuando te marchas. En términos de mercadotecnia esto ha sido muy bueno, porque los huéspedes llegan con la intención de llegar a un lugar que cuida al medio ambiente, ya que es parte de su filosofía de vida que ellos hacen en sus casas, a esto se le llama el turista responsable, la promoción a nivel internacional sobre todo en Europa ha ido en incrementó.

Se invitan a la gente a que se vuelva un turista responsable, y que no se vayas a hospedar en un hotel todo incluido porque en ese tipo de hotel no hay una derrama económica, no deja un aporte a la ciudad y al país como tal y esto afecta en todos los sentidos, en lo social, ambiental y en lo económico, porque para ellos es una gran ganancia, rompen la cadena de la economía con la población, no la hay, ellos venden en el extranjero sobre todo los españoles. Aquí tenemos un gran porcentaje de hoteles en manos de españoles, ya hay muy poca inversión mexicana en toda la costa. Los españoles venden allá su producto, como la empresa no está en España pues no pagan impuestos, pero tampoco los pagan aquí porque se supone que son de allá, entonces traen a la gente, venden sus propios tours y paquetes, venden el avión y transporte del aeropuerto al hotel y de regreso, los capturan y los secuestran allí porque está todo incluido, el alimento, los tours y todo lo que quieran hacer y entonces ese turismo no se refleja como tal aquí.

Cambios en los Paradigmas de Operación Hotelera

El poder adquisitivo de los turistas que llegaban a Cancún era mucho mayor al inicio de nuestras operaciones, nos llegaban turistas que venían de viaje en aviones particulares, entonces para nosotros era gente que tenía poder adquisitivo y que venían por una experiencia exuberante, de una belleza extraordinaria, una belleza natural. Nosotros desde un principio ya teníamos una idea clara de lo que buscábamos, porque desde siempre nos gustó la naturaleza, entonces la idea de hacer algo que no tuviera mucho impacto al medio ambiente era nuestro principal objetivo. Entre comillas ha variado, antes era un turista de mucho poder adquisitivo, luego esto fue cambiando cuando llegaron los españoles con el Oasis y estos hoteles especialmente después del año 1988, después del huracán Gilberto, los españoles bajaron las tarifas a 10 dólares la noche y no había forma de competir con esas tarifas en zona hotelera, quebraron a muchos, fue una temporada muy mala, pero bueno nosotros nos hemos enfocado mucho en segmentos de mercado alternativos como por ejemplo: dependencias de gobierno del rubro medioambiental, porque nos conocen muy bien, llegan gente de las universidades, investigadores, gente que viene a trabajar, gente

relacionada con cuestiones ambientales, gente de SEMARNAT, de las áreas naturales protegidas, tenemos gente de gobernación, gente que viene a trabajar a oficinas municipales, siempre les atendemos muy bien, pero desde siempre el turismo que viene con nosotros es un turista muy especial, es un turista digamos un tanto mochilero que viene a la aventura, pero con poder adquisitivo, o sea no viene a un hostal, es gente un poco esotérica, un poco más espiritual, muy rara vez llegan a venir Springbreakers, no los recibimos, aquí hay un reglamento que hay que cumplirlo por respeto, nosotros vivimos aquí y los huéspedes deben tener ciertos cuidados. Me decía el señor al que le vendemos el transporte del aeropuerto para acá, me dice que ¿Cómo los podemos elegir? si todos son iguales, pero es como la ley de la atracción, Dios lo hace y ellos se juntan, entonces la gente que viene aquí es como ese tipo de gente, porque pagan entre 50, 60, 80 dólares la noche dependiendo de la temporada, pero vienen un poco a algo diferente al turismo masivo, este no es masivo, no quieren los resorts grandes de la zona hotelera, no quieren el ruido y la estridencia, están buscando algo más natural y más en contacto con la gente.

En el 2010 fuimos seleccionados para un programa piloto de la SEMARNAT junto con la embajada de Inglaterra en México, ellos pagaron a una organización que se llama Rain Forest Aliance para que vinieran a verificar que nosotros teníamos las prácticas ambientales impuestas, es un cuestionario enorme donde tienes que tener fundamentado todo. Ellos verificaron en el 2010 y en el 2012 y esto fue por parte de la embajada, ahora una de las cosas que hicimos nosotros fue ir con Rain Forest Aliance para que hablaran con TripAdvisor quien es el que promueve las ventas, entonces en términos de mercadotecnia ha sido un éxito, ya que hay muy pocos hoteles como el nuestro, se han promovido de la siguiente forma; hablamos con TripAdvisor y logramos que existiera un nuevo rubro que es el "eco-líder", ellos hacen una verificación, hay muchos hoteles que compran la certificación, nosotros no compramos nada, a nosotros nos regalaron una verificación, después a los dos años ya no hicimos la siguiente verificación que correspondía que sería en el 2014, pero porque ya cubríamos con el 100%. Cuando nos verificaron la primera vez teníamos un 97% fuimos el hotel más alto de todos los hoteles y competimos con los hoteles de la zona hotelera que también entraron a la prueba piloto, lo único que nos faltaba era una rampa para discapacitados que ahora ya la tenemos, a pesar de las complicaciones del diseño, pero Eduardo quien maneja todo esto lo hizo.

Elementos Diferenciadores

Fuimos publicados en New York Times gratuitamente, vinieron y publicaron acerca de los mejores hoteles en Cancún y en el centro fuimos el que eligieron por lo que ofrecemos, tenemos un programa especial en México Travel también nos eligieron como el Hotel boutique de Cancún y nos hicieron un programa gratuito que cuesta como 60,000 pesos, para nosotros fue gratuito. Somos ejemplo, somos una escuela, esto es parte también de nuestro éxito en periodos vacacionales como Navidad, Semana Santa y Verano, mucha gente de Cancún viene a traer a su familia aquí, porque nosotros hemos abierto el hotel como una escuela, que quiere decir… hacemos visitas guiadas donde los niños y jóvenes de todos los niveles educativos desde preescolar hasta postgrado ven nuestra filosofía de vida y de trabajo, hay estudiantes que han hecho sus tesis aquí, su servicio social aquí, y la gente puede venir a aprender, la Universidad de Campeche viene cada año y vienen a visitar el hotel, fuimos la sede de pequeños hoteles en el Caribe donde fuimos ejemplo y vinieron todos los dueños de los hoteles para que vean aquí todo lo que estamos haciendo.Otra cosa muy importante es que no aceptamos la venta de ningún tipo de tour que pueda ser dañino al medio ambiente como pueden ser los parques Xcaret o Xel-ha entre otras, no aceptamos promocionales ni publicidad para eso, no aceptamos ningún promocional referente a nado con delfines, lo que promocionamos aquí son visitas por ejemplo a Holbox, Contoy, a las áreas naturales protegidas, jardín botánico, ese tipo de cosas son las que sugerimos a nuestros clientes.

En lo cultural tenemos todos los miércoles, pláticas que van en sentido al rescate de las tradiciones mexicanas de todas las regiones, los cuartos todos tienen números mayas, entonces uno tiene que aprenderlos y también tiene como característica un ave para que también sea fácil recordar y encontrar sus habitaciones. Tenemos el rincón de los aluxes, donde hicimos un contenedor de agua de lluvia donde

pusimos ese espacio donde los huéspedes pueden observar y también aprender más de esto y de la cultura Maya. Las clases que damos siempre son abiertas al público como parte de nuestra aportación social y cultural, independientemente de la capacitación del personal.

Factores de Éxito

Principalmente el trato personal que caracteriza al hotel, aquí no eres un número, aquí eres una persona y se les trata como personas, si tiene un problema… nos ha tocado personas a las tres de la mañana donde alguien perdió o le robaron su pasaporte y por ejemplo vienen de luna de miel y pierden su equipaje, Eduardo va y los lleva al aeropuerto hasta que encuentran el equipaje, tenemos felicitaciones de la embajada de Suecia porque cuando fue el huracán Wilma tuvimos aquí muchos huéspedes de ese país y los cuidamos como no te imaginas, les dimos comida no les hizo falta nada, estuvieron protegidos, uno de los bebés se enfermó, buscamos a un doctor y lo atendimos, todo este tipo de cuestiones que son muy personales, yo creo que esto ha sido lo que más llevó al éxito, de hecho uno de nuestros slogans del Rey del Caribe es "tu casa en Cancún" ellos sienten que vienen a su casa y te piden mucho el mismo cuarto, son muy repetitivos, yo creo que un 50% repiten, repiten y repiten y siempre vienen y te dicen es que yo quiero mi cuarto, yo vengo y quiero mi cuarto, tenemos gente que viene desde que abrimos hasta ahorita, tenemos gente que tiene estos tiempos compartidos, ellos vienen y están una semana aquí, se van a su tiempo compartido y regresan otra semana con nosotros, hay gente que ha vivido aquí por años, trabajadores que se han quedado por años aquí, este trato personal es sumamente importante, lo segundo es el ofrecerles una experiencia amigable con el medio ambiente.Nosotros tenemos este producto en donde le podemos garantizar al turista que viene a estar en contacto con mexicanos en un ambiente natural con la cultura al alcance en un ambiente agradable, donde hay prácticas amigables, donde no va a impactar de mala manera con su visita a Cancún, esto nos ha dado muy buen resultado.

Planeación Estratégica

Nosotros desde un inicio teníamos un plan, como es la base de cualquier proyecto, es tener uno con una visión muy clara y en el año 1977 llegó a nosotros un libro donde nos planteaba un proceso en donde ibas colocando tus metas a futuro y les dabas un seguimiento. A nosotros nos gusta mucho viajar y decidimos que queríamos un negocio que nos permitiera viajar y al mismo tiempo nos permitiera tener una independencia económica y que pudiéramos vivir como jubilados a los 40 años, que no tuviéramos que estar trabajando día y noche sin parar. Nuestro estilo de gestión se ha ido adaptando a las necesidades, pero seguimos administrando nosotros el hotel con el concepto de "Gerencia residente" donde prácticamente nos involucramos nosotros en todo lo que acontece, reconociendo que ello nos da poca oportunidad de participar en otras actividades. Lo que hacemos busca demostrar que una empresa puede ser responsable dentro de los tres rubros: en lo económico, cuidado al medio ambiente y en lo social.

Colaboradores

Nuestros colaboradores tienen que aprenderlo absolutamente todo de lo que hacemos, estamos dentro del programa MODERNIZA y la capacitación se hace y la hacen ellos mismos, ellos deben de saberla, darla, independientemente de una persona especializada que viene a enseñarles, pero entonces todo el personal sabe cómo cuidar a los animales, cuidar a las plantas, como tiene que manejar las cosas, como se ahorran las cosas, si ven algo sospechoso en alguna habitación poderlo detectar, saben manejar los extinguidores, han tomado cursos de primeros auxilios. Todo lo que tiene que ver con capacitación de sus propias áreas, todo está documentado.

Caracteristicas de un Eco Hotel

Aislamiento y orientación adecuados -el consumo para calefacción y refrigeración debe ser mínimo o nulo.

No debe estar situado en sitios turísticos con mucha densidad de población.
La mayor cantidad de energía que utilice debe ser solar.
La alimentación es otro factor importante que debe poder ofrecer un "eco-hotel", ésta debe ser agro ecológica.
Deben cumplir con normas bioclimáticas

Eco – Hotel "El Rey del Caribe" Ficha Técnica:

Socios:	Eduardo Rodríguez Araceli Domínguez
Dirección	Av. Uxmal #24 Sm. 2-A Mz. 3 L-18, Cancún, Quintana Roo, México, C.P. 77500.
Teléfonos	(+52) 998 884 2028. 01 800 508 1864.
Email	info@elreydelcaribe.com
Página Web	http://www.elreydelcaribe.com

Fuente: Elaboración propia en base a datos proporcionados por el hotel

El Eco-hotel El Rey del Caribe, es un oasis de tranquilidad en el centro de Cancún con una tradicional arquitectura colonial mexicana, con su portón de fierro forjado, y por la fuente de la entrada se llega al patio interior rodeado de bellísimos jardines tropicales. En el interior del patio podrá disfrutar de la quietud, la seguridad y descansar del ruido de la ciudad. Todos los cuartos tienen vista y acceso a la alberca y al jacuzzi. Los propietarios viven en el Eco-hotel para garantizar una atención personal, haciéndole sentirse en su casa y permitiéndoles a sus huéspedes, disfrutar de la tradicional hospitalidad mexicana. Invitamos al huésped a unirse a nuestros esfuerzos por hacer realidad un concepto ecológico. Es nuestro objetivo respetar y cuidar el medio ambiente, por lo que usamos tecnologías alternativas como calentadores de agua solares, separación y reciclaje de desechos sólidos, composteo de desechos orgánicos y poda de jardines y captación de agua de lluvia. Contamos incluso con una singular secadora de ropa solar y algunos cuartos disponen de tecnología apropiada en baños composteros.

CONCLUSIÓN

El eco-hotel "El Rey del Caribe" es una empresa responsable y amigable con el medio ambiente, que se diferencia desde su filosofía centrada en valores y en el trato personalizado y se extiende por la calidad del producto que ellos ofrecen a los viajeros, este proyecto fue creado por una gran emprendedora Araceli Domínguez y su esposo hace ya 35 años, teniendo reconocimiento y participación de grandes empresas y organizaciones alrededor del mundo y siempre actuando de forma coherente a la experiencia que transmiten en su hotel. Este es un ejemplo de emprendimiento y de vida, es de resaltar que desde un inicio los emprendedores tenían muy claros sus objetivos y metas a las cuales aspiraban y posteriormente fue trabajar y adaptarse cada vez que había cambios en el entorno y en el mercado pero siempre conservando su esencia. Resaltar es que siempre predican con el ejemplo, dar un trato personalizado en donde cada huésped es una persona y no un número, en donde será tratado de una manera particular, logrando así que cada uno tengo una experiencia única, como dice el hotel en su slogan "El Rey del Caribe, tu casa en Cancún".

Preguntas

Después de un cuidadoso diagnóstico sobre el desarrollo del hotel, su caracterización y modelo de gestión, ¿se puede identificar algún modelo teórico de administración empleado por este hotel?

¿Cómo se puede establecer una relación entre el modelo de gestión basado en la sustentabilidad y el desempeño del hotel? Justifique su respuesta pensando en la continuidad en la operación del hotel a futuro.

En caso de considerar el modelo de negocio establecido en este hotel como replicable, ¿Qué acciones estratégicas propondría para establecer un modelo de franquicia como opción de expansión?

¿Considera sustentable económica y socialmente un modelo de gestión basado primordialmente en cuestiones medio ambientales y de satisfacción del huésped?

Desde una perspectiva externa, ¿Qué propuestas y recomendaciones haría a la gerencia de este hotel?

LA SUSTENTABILIDAD COMO HERRAMIENTA DE GESTIÓN: CASO HOTEL REY DEL CARIBE

Enrique Corona Sandoval, Universidad del Caribe
José Luis Esparza Aguilar, Universidad de Quintana Roo
Miguel Ángel Olivares Urbina, Universidad del Caribe

DESCRIPCIÓN DEL CASO

Se presenta un caso como herramienta didáctica para que estudiantes de diversas Licenciaturas para que analicen y propongan alternativas de administración estratégica para un hotel ecológico establecido en la ciudad de Cancún, México, el cual es de propiedad familiar y funciona con una administración enfocada en la implementación de sistemas vanguardistas en ecotecnias y la satisfacción total del huésped, en el corto plazo y sin planes de acción a futuro. Se presenta al estudiantado información relativa al funcionamiento del hotel, sus fundadores y administradores, los principios que rigen la gestión del emprendimiento, indicadores de desempeño y su modelo de comunicación con los clientes.El caso requiere que los estudiantes elaboren un diagnóstico de la situación actual, propongan alternativas de planificación estratégica que aseguren su continuidad en el largo plazo, identifiquen las variables relevantes del modelo de negocio y sugieran cursos de acción alternativos, ya sea como administradores del hotel, o como consultores externos. El caso es recomendado para trabajarse en equipos y puede ser empleado en escuelas de turismo, negocios o administración a nivel licenciatura, requiriendo conocimientos de management y mercadotecnia turística. El caso puede ser desarrollado en dos horas y requiere una presentación de resultados y discusión final.

JEL: M14, M15, M31

PALABRAS CLAVE: Sustentabilidad, Desempeño Empresarial, Planeación, Management

INFORMACIÓN DEL CASO

En los llamados centros turísticos integralmente planificados, orientados al turismo masivo y basados en un modelo de explotación turística Fordiano (Jiménez, 2005), destacan grandes cadenas hoteleras que operan mega Resorts con cientos de habitaciones que se especializan en turismo de Sol y Playa. La oferta de hospedaje se complementa con hoteles de propiedad única, tradicionalmente asentados en el centro de la ciudad, y a escasos kilómetros de la zona de playas. Estos dos modelos de operación turística, el tradicional y el masivo conviven en una relación cada vez más desigual, donde el número de hoteles tradicionales y de propiedad familiar se reducen considerablemente. El caso presenta a una pareja emprendedora con un fuerte compromiso con el medio ambiente y la sustentabilidad, por lo que inician con la construcción y operación de un hotel de pocas habitaciones centrado en lo sustentable y en la conservación de los recursos, mientras que se enfoca en la satisfacción total del huésped y en lo que ellos llaman "Procesos formativos en sustentabilidad de los huéspedes".

El caso parte de la contextualización de la región, la historia del hotel, sus fundadores y administradores únicos, los complejos procesos de dotación de tecnologías ecológicas, su fuerte, orientación al cliente, sus procesos de comunicación comercial, sus relaciones con intermediarios turísticos y su activismo social, para posteriormente problematizar la operación del hotel y la toma de decisiones, con el objetivo de consolidar la operación del hotel y asegurar la continuidad del emprendimiento. El caso se presenta desde la perspectiva de los actores centrales siguiendo una narrativa personal, adaptada en base a una serie de entrevistas realizadas en el año 2015. Localizado en la esquina nordeste de la península de Yucatán, en el estado de Quintana Roo, Cancún, forma parte del territorio de la antigua civilización maya y se considera

la entrada al Mundo Maya. Cancún se distingue por contar con infraestructura, modernos centros de entretenimiento (renovados en 2006 a partir de la destrucción causada por el Huracán Wilma) y filosofía de servicio que rivalizan con destinos vacacionales en todo el mundo. A diferencia de muchas otras partes del Caribe y de México, Cancún fue desarrollado específicamente con fines turísticos, y continúa satisfaciendo las necesidades de sus más de 4 millones de visitantes anuales. El compromiso con el medioambiente está comenzando a hacerse notar en el sector hotelero, existe una oferta de posibilidades para disfrutar de una estancia agradable y en contacto con la naturaleza, ya que algunas cadenas y pequeñas empresas apuestan por una calidad de vida natural, esto siguiendo tendencias internacionales.

PREGUNTAS

Después de un cuidadoso diagnóstico sobre el desarrollo del hotel, su caracterización y modelo de gestión, ¿se puede identificar algún modelo teórico de administración empleado por este hotel?

Solución 1: Está claro que el eje rector del modelo de gestión pasa por aspectos de sustentabilidad y un gusto personal por la ecología y las relaciones humanas. No se identifican elementos de planeación estratégica, modelos de gestión profesional, implementación de sistemas, software o controles. Añadiendo a lo anterior, se sigue un modelo de liderazgo centralizado y poco estructurado, toma de decisiones centralizada y que descansa en preferencias y afinidades, más allá de cuestiones cuantitativas.
Predomina el modelo de administración familiar centralizado.

¿Cómo se puede establecer una relación entre el modelo de gestión basado en la sustentabilidad y el desempeño del hotel? Justifique su respuesta pensando en la continuidad en la operación del hotel a futuro.

Solución 2: Una combinación de factores, donde el modelo de gestión orientado a la sustentabilidad se ve alineado con una tendencia del mercado internacional del turismo ecológico en crecimiento. Al ser un hotel de pocas habitaciones y centrado en el cliente, han sido capaces de gestionar empíricamente el emprendimiento, el cual presenta poca competencia en el mercado local. La oportunidad capitalizada y desarrollada a lo largo de más de 35 años se consolida con un estilo gerencial personalizado por sus fundadores, pero carente de procesos y sistemas que garanticen su continuidad en el largo plazo, además de que el modelo de negocio no es fácilmente replicable.

En caso de considerar el modelo de negocio establecido en este hotel como replicable, ¿Qué acciones estratégicas propondría para establecer un modelo de franquicia como opción de expansión?

Solución 3: Debido a su modelo de gestión centrada en los propietarios y la aparente falta de manuales, procesos y sistemas implantados, es complicado el migrar a un esquema de crecimiento y expansión basado en el modelo de franquicias.

Como recomendaciones se puede proponer la contratación de asesores externos para la identificación y diseño del modelo de negocios plenamente identificable, que ponga en evidencia las ventajas competitivas del hotel. Además de identificar los procesos que generan valor, para así elaborar mapas y elaborar manuales de procesos, dejando de lado actividades que podrían ser tercerizadas. Se recomienda enfáticamente iniciar procesos de planeación estratégica.

¿Considera sustentable económica y socialmente un modelo de gestión basado primordialmente en cuestiones medio ambientales y de satisfacción del huésped?

Solución 4: Hasta ahora lo ha sido, pero no hay garantías de que lo siga siendo. Económicamente la rentabilidad es adecuada para mantenerse en el mercado carente de una competencia directa en la ciudad, pero amenazada por el crecimiento de oferta similar en los destinos de sol y playa como Tulum, Mahaual,

Bacalar y Puerto Morelos. Social y ambientalmente es un modelo sólido que es digno de replicarse haciendo un balance entre la rentabilidad y la ecología.

Desde una perspectiva externa, ¿Qué propuestas y recomendaciones haría a la gerencia de este hotel?

Solución 5: Recurrir a un modelo administrativo profesional, centrado en la Planeación Estratégica en base a un diagnóstico realizado por profesionales. Es importante comentar que la sustentabilidad puede y debe continuar siendo el eje de la gestión, sin olvidar la cercanía con el huésped, pero apoyado por esquemas de administración científica que den certidumbre en la continuidad del proyecto. El recurrir a consultores externos con experiencia en proyectos similares no resta importancia al rol de sus propietarios y si puede fortaleces las capacidades operativas del hotel sin alterar su filosofía y mística.

BIBLIOGRFIA

Dess, G., Lumkin, T., & Eisner, B. (2011). *Administración Estratégica* (5ta. ed.). México D.F.: Mc Graw Hill.

Francés, A. (2006). *Estrategia y Planes para la empresa* (1er. ed.). Mexico City: Pearson Educación.

Jiménez Martínez, A. D. J. (2005). Desarrollo turístico y sustentabilidad: el caso de México. *México, Porrúa*.

Kathleen, A., & Meyer, C. (2012). *Empresarismo* (2da. ed.). México D.F.: McGrawHill.

Moncada, Gonzalez, Valtierra & Jimenez (2011). Tan cerca del Caribe Mexicano y tan lejos del turismo. (1er. ed.). México D.F.: Porrúa.

Reyes, O., & Che, M. (2015). Identidades en Cancún Década de los setenta: De la fantasía a la contribución social Sustentable (1er. ed.). México, Q. Roo. Centro de Creatividad Literaria y Universidad del Caribe.

Robbins, S., y Judge, T.(2013). Comportamiento Organizacional (13va. ed.). México D.F.: Pearson.

Rougier, M. (2008). Review of: " Los estudios de empresarios y empresas. Una perspectiva Internacional" by Jorge Basave y Marcela Hernández. *América Latina en la Historia Económica. Revista de Investigación*, (30), 212-218.

UNWTO. (1998). *Introducción al Turismo*. Madrid: Organización Mundial del Turismo.

Yin, R. (2003). *Case Study research: design and methods*. Cuarta edición. Los Ángeles: SAGE

CARACTERÍSTICAS EMPRENDEDORAS: ¿POTENCIALES DETERMINANTES DE LA ACTIVIDAD EMPRENDEDORA?

José Eduardo Berríos Lugo, Universidad del Este

ABSTRACT

Los emprendedores piensan y procesan la información de manera diferente. Estudios han encontrado que la propensidad de un empresario a dar forma a una empresa está vinculada a sus rasgos de personalidad y a sus habilidades. Las universidades pueden desempeñar un papel importante en el fortalecimiento de estas características, las cuales están ligadas al fomento de la actividad empresarial. Esta investigación tiene como objetivo proponer un modelo de desarrollo del emprendimiento en las universidades. Este modelo considera la orientación emprendedora, las dimensiones de la intención emprendedora, el concepto de determinación emprendedora, la acción proyectada a desarrollar y operar una empresa en un tiempo establecido. Una muestra de 328 estudiantes fueron encuestados mediante un cuestionario validado sobre rasgos empresariales. Los análisis estadísticos validaron las relaciones positivas de estudios previos y se encontraron resultados que retan los hallazgos de estudios sobre la orientación empresarial. Los hallazgos sugieren que el fenómeno empresarial en un entorno educativo es uno complejo y que requiere considerar más variables que influyan al emprendimiento. Las habilidades y los rasgos empresariales, solos, no generan empresas, pero ciertamente perfilan el desarrollo del emprendimiento.

JEL: L26

KEYWORDS: Emprendimiento, Orientación Emprendedora, Intención Emprendedora

INTRODUCCIÓN

El emprendimiento es reconocido como un fenómeno mundial el cual está ligado al desarrollo económico, la creación de empleos y el desarrollo de pequeñas empresas. Esta estrecha relación ha resultado en un incremento en los trabajos de investigación académica y en el interés de los gobiernos en cómo fomentar la actividad emprendedora (L. Lee & Wong, 2004). En la literatura académica no existe un consenso para una definición de emprendimiento, pero si hay armonía en los beneficios de la actividad emprendedora. Al evaluar diversas definiciones de emprendimiento, pudimos identificar una serie común de rasgos, características y actitudes que explican un comportamiento emprendedor. Investigaciones han encontrado una relación positiva entre la presencia de características emprendedoras de una persona y la decisión de comenzar una empresa (Elenurm, 2012; Mueller, 2004). Dado a que el emprendimiento inicia en el momento en que un individuo decide establecer una empresa, la literatura revisada (Ahmad, Xavier, & Bakar, 2014) identifica y establece un campo de estudio dirigido a investigar los factores que anteceden un comportamiento emprendedor.

Las instituciones de educación superior han prestado particular importancia al fomento de la actividad emprendedora al reconocer su rol central en contribuir a la generación de riqueza en las economías. Reconociendo que el surgimiento de nuevas empresas genera externalidades positivas como la generación de riqueza, creación de empleos y el aumento en la cohesión social, estas instituciones fomentan que más estudiantes consideren ser emprendedores luego de completar su grado (Giacomin et al., 2011). Estudios (Al-Habib, 2012) han encontrado evidencia que relaciona el nivel de educación del emprendedor y el éxito de su empresa, esto indicando la gran relevancia de la educación universitaria para la actividad emprendedora. Dar con una combinación perfecta de rasgos y actitudes que fomenten el emprendimiento ha sido señalado por la literatura como un área importante de investigación. Pero también se ha encontrado

que la actitud ante el emprendimiento puede ser influenciada por los educadores (Astuti & Martdianty, 2012). Para poder desarrollar ambientes que fomenten el emprendimiento es necesario que los educadores conozcan los niveles de características emprendedoras que conlleven a perfilar la disposición del estudiante a evaluar el emprendimiento como una conducta futura (Taatila, 2013). Este estudio pretende desarrollar un modelo de medición de niveles de rasgos emprendedores para fomentar el emprendimiento en ambientes universitarios. Los rasgos emprendedores se perfilarán mediante los constructos de orientación emprendedora, intención emprendedora y se propondrá un nuevo constructo: determinación emprendedora.

REVISIÓN DE LITERATURA

El campo de estudio relacionado al fomento del emprendimiento a nivel del individuo está dirigido al análisis de la combinación de características emprendedoras, habilidades emprendedoras y la personalidad emprendedora. El enfoque de estudio de rasgos emprendedores ha sido desarrollado en varias investigaciones para poder identificar un listado de rasgos específicos relacionados a un emprendedor. No obstante, no existe un consenso entre los rasgos explorados en estas investigaciones (Sivarajah & Achchuthan, 2013), pero sí en el reconocimiento del emprendimiento como una acción planificada (De Clercq, Menzies, Diochon, & Gasse, 2009). Reconociendo esta acción planificada, nuestra revisión de literatura (D. L. Bolton & Lane, 2012; Elenurm, 2012; Josien, 2008; Kemepade Moruku, 2013; S. M. Lee, Lim, & Pathak, 2009; Okhomina, 2010; Silva, Couto, & Coelho, 2012; Taatila & Down, 2012), identificó las dimensiones de la orientación emprendedora y la intención emprendedora como elementos que describen los rasgos que anteceden un comportamiento emprendedor. Las dimensiones de la orientación emprendedora se componen por: autonomía, proactividad, innovación, competitividad y toma de riesgo. Las dimensiones de la intención emprendedora por: necesidad de logro, locus de control y auto eficacia.

Orientación Emprendedora

El alcance del concepto de orientación emprendedora ha evolucionado desde su concepción. Este concepto fue desarrollado (Covin, J. G. & Slevin, 1989) para estudiar la orientación competitiva de los gerentes en términos de actitudes y acciones en una empresa caracterizada como conservadora (Mintzberg, 1973). Lumpkin y Dess (1996), desarrollaron un estudio donde se refinan y alinean las dimensiones de la orientación emprendedora a la conducta de emprendedores, dando paso a un nuevo campo de estudio. La orientación emprendedora es definida como inclinación de un individuo a una conducta de ser pionero, proactivo y de tomar riesgos para comenzar una empresa. También es caracterizada por los procesos, prácticas y la toma de decisiones que envuelve el inicio de una empresa. (Nandamuri, 2013). Okhomina (2010), valida estudios de la conducta empresarial y sugiere que es imperativo enlazar los rasgos psicológicos y la orientación emprendedora por razones empíricas y teóricas ya que se ha probado que emprendedores con ciertas características exhiben altos niveles de orientación emprendedora.

A continuación, discutiremos la literatura relacionada a las dimensiones de la orientación emprendedora. Se argumenta que el incremento en la actividad emprendedora ha sido resultado de personas con características de independencia, los cuales se comprometen a desarrollar ideas para convertirlas en productos innovadores y aventurarse a nuevos mercados. La *autonomía* se refiere a la acción independiente de un individuo a desarrollar una idea o visión en una realidad (Febrica & Eliyana, n.d.). Estudios han identificado que esta búsqueda de independencia está influenciada por factores personales y externos los cuales se reflejan en el deseo de establecer una empresa. Entre estos factores, los factores internos son los de más peso en los niveles de autonomía. (De Clercq et al., 2009). Este hallazgo es respaldado por investigaciones que indican que el compromiso con los valores de una persona influencia también los niveles de autonomía (Tasnim, Yahya, & Zainuddin, 2014).

La *proactividad* sugiere el establecimiento de metas complementado por una perspectiva de futuro. Esto es característico de actividades emprendedoras (D. Bolton, 2012). Estudios han identificado a los

emprendedores exitosos con altos niveles de resistencia y la habilidad de continuar tareas sin importar los obstáculos (Oosterbeek, van Praag, & Ijsselstein, 2010). También, se ha encontrado que los emprendedores disfrutan de tomar iniciativas y de asumir responsabilidades por sus decisiones y detestan la rutina y las tareas repetitivas (Santos, Caetano, & Curral, 2013; Sorensen & Chang, 2006).

Estudios caracterizan a los emprendedores con la capacidad de transformar su ambiente para identificar oportunidades y tomar ventaja. La dimensión de *innovación* se relaciona al potencial de superar barreras para adquirir recursos y resolver problemas (Fillis & Rentschler, 2010). Las soluciones innovadoras surgen cuando existe una necesidad de una solución innovadora a un problema. Esto resulta en un pensamiento intuitivo el cual capacita al emprendedor para formular varias ideas de negocio y entender cómo generar ganancias (S., M., & Ramalu, 2014). La dimensión de *competitividad* es caracterizada por la inclinación a aceptar competencia y desarrollar una postura estratégica para superar al rival (Josien, 2008; S. M. Lee et al., 2009). Dado a que la posibilidad de éxito en una nueva empresa es baja comparado con las establecidas, una actitud competitiva es crucial para el desarrollo de una empresa. Esta disposición competitiva está acompañada por la disposición a la búsqueda de recursos e información para para establecer una empresa. Estudios han comprobado que mientras más redes de apoyo, mayor es la posibilidad de éxito en las etapas iniciales de comenzar une empresa. (Sivarajah & Achchuthan, 2013). La *toma de ries*go ha sido relacionada al emprendimiento en diversos estudios. La toma de riesgo es definida como la disposición de comprometer recursos con la posibilidad de enfrentar una pérdida (Martínez, Fuensanta, & Rodríguez, 2013; Oosterbeek et al., 2010; Sánchez, 2011). También, se describe como tomar acciones definitivas para aventurarse a lo desconocido al comprometer recursos significativos a actividades con incertidumbre (Rauch & Frese, 2007).

Intención Emprendedora

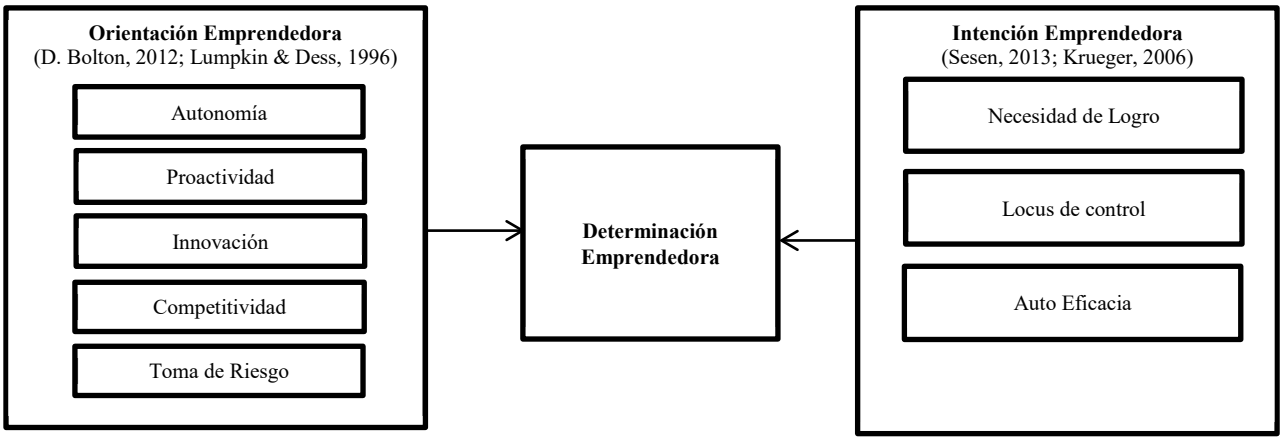
La literatura del área de la psicología social indica que las intenciones son un fuerte predictor del comportamiento planificado individual. Especialmente cuando son comportamientos difíciles de observar o envuelven un tiempo no determinado. Estudios de la disciplina del emprendimiento, han encontrado que la intención es el predictor más poderoso de los comportamientos emprendedores (Krueger Jr. & Reilly, 2000). También, se caracteriza como una situación voluntaria de pensamiento analítico que consiste en concentración, experiencia y un comportamiento individual relacionado a una meta (Che Mat, Maat, & Mohd, 2015). La intención emprendedora es caracterizada como la potencialidad o compromiso de comenzar una empresa (Uddin & Bose, 2012). De acuerdo a las teorías de rasgos emprendedores, las intenciones emprendedoras se componen de: necesidad de logro, locus de control y auto eficacia (Sesen, 2013). La dimensión de *necesidad de logro* es definida como la necesidad de lograr metas. Implica hacer algo mejor y más rápido que cualquier otra persona o mejor que lo hecho en logros anteriores (Carraher, Buchanan, & Puia, 2010). La dimensión de *locus de control* es caracterizada por el grado que los individuos entienden que sus logros dependen de su comportamiento. No creen en la suerte, sólo en sus acciones y habilidades (Che Mat et al., 2015; Schjoedt & Shaver, 2012). La dimensión de *auto eficac*ia está altamente relacionada con la motivación del logro de metas. Esta dimensión refleja las experiencias y el conocimiento adquirido del individuo. Definimos *auto eficacia* como la evaluación de las capacidades de un individuo para envolverse en actividades que resultan en completar una tarea exitosamente. También, la literatura se refiere a la capacidad de controlar pensamientos negativos que afecten el logro de una tarea (Laviolette, Radu, & Brunel, 2012; Moberg, 2013)

Modelo de Determinación Emprendedora

Esta investigación propone un modelo de tres dimensiones basado en la literatura estudiada para fomentar la actividad emprendedora en ambientes universitarios (Figura 1). Este modelo toma en consideración las cinco dimensiones de la orientación emprendedora validadas previamente por Bolton (2012) y Lumpkin & Dess (1996); y las tres dimensiones previamente validadas por Sesen (2013) y Krueger (2006) de la

intención emprendedora. Nuestro modelo presenta un nuevo constructo denominado *determinación emprendedora*, el cual es operacionalizado por el nivel de certeza en la cual se comenzará y operará una empresa en un tiempo establecido. Para establecer contrastes entre los constructos del modelo propuesto establecemos las siguientes diferencias: orientación emprendedora, la inclinación de comenzar una empresa, intención emprendedora, la potencialidad de comenzar una empresa y la determinación emprendedora, la certeza de establecer una empresa en un tiempo definido.

Figura 1: Modelo de Determinación Emprendedora



El propósito de este estudio es proponer un modelo basado en rasgos emprendedores que ayude a aumentar la actividad emprendedora en estudiantes universitarios. Los objetivos de la investigación son los siguientes:

Evaluar los niveles de la orientación emprendedora y la intención emprendedora.

Identificar si existe relación significativa entre las dimensiones de la orientación emprendedora con la determinación emprendedora.

Identificar si existe relación significativa entre las dimensiones de la intención emprendedora con la determinación emprendedora.

DATOS Y METODOLOGIA

Para validar el modelo propuesto en esta investigación, se implementó un modelo de investigación no exploratorio. La muestra fue seleccionada de una universidad privada del área metropolitana de Puerto Rico con una matrícula total de 7,108 estudiantes. Se calculó una muestra de 365 estudiantes con un 95% de intervalo de confianza y un 5% de error de muestreo (Raosoft, 2015). Se logró una participación de un 89.9% de la muestra calculada. Para asegurar la representatividad de la muestra, se implementó un muestreo estratificado en dos fases para determinar las proporciones de la muestra. En la primera etapa se dividió la muestra en nueve unidades para representar las diferentes escuelas. En la segunda etapa, se dividió por grados académicos. Para recopilar los datos asociados a los rasgos emprendedores, se utilizó un cuestionario previamente validado. Este cuestionario se utilizó en un estudio comparativo de rasgos emprendedores entre estudiantes de universidades de Estados Unidos, Sur África, y los Países Bajos (Eeden, Louw, & Venter, 2005). Este instrumento consiste de dos secciones. La sección "A", está compuesta por preguntas demográficas y descriptivas y la sección "B", por 104 ítems para evaluar rasgos emprendedores. Estos ítems fueron redactaos de forma afirmativa para utilizar una escala Likert de 5 puntos. Para alinear las 104 premisas que evalúan los rasgos emprendedores de nuestra muestra a la orientación emprendedora,

intención emprendedora y la determinación emprendedora, se consultó a expertos en la conducta humana y empresarios exitosos.

RESULTADOS Y DISCUSIÓN

A continuación, presentaremos los análisis estadísticos para validar los componentes del modelo de Determinación Emprendedora. Presentaremos una tabla descriptiva para conocer los niveles de las dimensiones que componen el modelo propuesto y presentaremos las correlaciones entre las dimensiones y la determinación emprendedora. Para validar el nivel de predicción de las dimensiones del modelo a la determinación emprendedora, presentaremos una regresión múltiple. El instrumento fue completado por 328 estudiantes. La confiabilidad del instrumento de 104 ítems fue determinada mediante el cálculo del coeficiente de *Cronbach Alpha*, se obtuvo un coeficiente de .947. Esto excediendo el .7 señalado en la literatura como la validez mínima recomendada de un instrumento (Gliem & Gliem, 2003). Los participantes del estudio fueron mayormente féminas con un 56.4% de participación. El 57.3% de los participantes estaban matriculados en un grado de bachillerato y el 14.9% en estudios graduados. La edad predominante fue entre los <20 a 25 años, representado un 57.6% de la muestra. Se calcularon estadísticas descriptivas para poder determinar los niveles de las dimensiones del modelo. Los datos descriptivos de la orientación emprendedora indican niveles medios muy similares, no se puede observar una dimensión dominante. Las dimensiones de proactividad e innovación son los valores más bajos y tienden a ser más dispersos, esto demostrado por las desviaciones estándar de .669 y .663 respectivamente. La competitividad y la toma de riesgo, son las medias más altas a su vez con la menor variabilidad (Tabla 1).

Tabla1: Estadísticas Descriptivas de Dimensiones de Orientación Emprendedora

	Autonomía	**Proactividad**	**Innovación**	**Competitividad**	**Toma de Riesgo**
Mean	3.56	3.43	3.45	3.67	3.68
Std. Deviation	.576	.669	.663	.538	.547
Variance	.332	.448	.439	.289	.299

Los niveles medios de las dimensiones de la intención emprendedora, presentan valores algo similares, al igual que la orientación empresarial. No obstante, podemos identificar que la dimensión de locus de control es la más dominante, aunque sin mucha diferencia de la dimensión de auto eficacia. La dimensión de necesidad de logro es la media más baja, pero es la de menos variabilidad (Tabla 2). Los datos descriptivos para la variable de determinación emprendedora reflejaron una media de 3.31 con una desviación estándar de .795. Esto representa la media más baja con la variabilidad más alta del modelo.

Tabla 2: Estadísticas Descriptivas de Dimensiones de Intención Emprendedora

	Necesidad de Logro	Locus de Control	Auto Eficacia
Mean	3.65	3.87	3.76
Std. Deviation	.524	.569	.556
Variance	.275	.324	.310

Se calculó una correlación *Pearson* para describir la fortaleza y dirección de las dimensiones del modelo con la determinación emprendedora (Sekaran & Bougie, 2010). Las cinco dimensiones de la orientación emprendedora reflejaron relaciones linéales positivas al ser contrastadas con la determinación emprendedora (Tabla 3). Las correlaciones de mayor fortaleza fueron la proactividad y la innovación consideradas por la literatura como de nivel considerable. Competitividad, toma de riesgos y autonomía se catalogan como correlaciones positivas medias (Hernández, Fernández, & Baptista, 2014).

Tabla 3: Correlaciones entre Orientación Emprendedora y Determinación Emprendedora

	Autonomía	**Proactividad**	**Innovación**	**Competitividad**	**Toma de Riesgo**
Determinación Emprendedora	.662**	.710**	.716**	.571**	.555**

***. Correlation is significant at the 0.01 level (2-tailed).*

Las correlaciones para las dimensiones de la intención empresarial resultaron ser positivas. La correlación de mayor influencia resulto ser la dimensión de auto eficacia. El nivel de fortaleza para estos factores es caracterizado por la literatura como correlaciones positivas medias.

Tabla 4: Correlaciones Entre Intención Emprendedora y Determinación Emprendedora

	Necesidad de Logro	Locus de control	Auto Eficacia
Determinación Emprendedora	.577**	.525**	.634**

***. Correlation is significant at the 0.01 level (2-tailed).*

Como parte de las estadísticas para validar el modelo propuesto en esta investigación, se realizaron regresiones múltiples para determinar los niveles de predicciones de las dimensiones. Los resultados de la regresión múltiple entre las dimensiones de orientación emprendedora explican el 56.9% de la varianza en la determinación empresarial (R2=.569, F(5,322)=85.022, p<.000). La dimensión que más contribuye a explicar la determinación empresarial es la autonomía con una beta de .405. Las restantes cuatro dimensiones no contribuyen significativamente a explicar la determinación empresarial (Tabla 5).

Tabla 5: Coeficientes de la Orientación Emprendedora

	Unstandardized Coefficients		**Standardized Coefficients**	**T**	**Sig.**
	B	Std. Error	Beta		
Autonomía	.405	.086	.294	4.730	.000
Proactividad	.288	.219	.242	1.311	.191
Innovación	.280	.230	.234	1.218	.224
Competitividad	.134	.080	.090	1.672	.095
Toma de Riesgo	-.042	.086	-.029	-.490	.624

a. Dependent Variable: Determinación Emprendedora

Los resultados de la regresión múltiple de las dimensiones de la intención emprendedora explican el 42.3% de la varianza en la determinación empresarial (R2=.423, F(3,324)=79.035, p<.000). La necesidad de logro y la auto eficacia son las dimensiones que más contribuyen a explicar la determinación empresarial. Los resultados de la regresión indican que la dimensión de locus de control no contribuye significativamente al modelo (Tabla 6).

Tabla 6: Coeficientes de la Intención Emprendedora

	Unstandardized Coefficients		**Standardized Coefficients**	**t**	**Sig.**
	B	Std. Error	Beta		
Necesidad de Logro	.353	.103	.233	3.424	.001
Locus de control	-.092	.109	-.066	-.848	.397
Auto Eficacia	.728	.121	.509	6.030	.000

a. Dependent Variable: Determinación Emprendedora

Al desarrollar modelos de regresión, estos podrían presentar características de multicolinealidad. Estas se describen como altas inter correlaciones o asociaciones entre variables independientes (Grewal & Cote, 2004). Para identificar estos problemas se evalúan los valores de tolerancia y el factor de inflación de la varianza (VIF). El modelo de regresión de orientación emprendedora presenta el efecto de

multicolinealidad en las dimensiones de proactividad e innovación. Los niveles de tolerancia (Tabla 7) están por debajo de .10, lo que indica la posibilidad que estas dimensiones no expliquen la determinación emprendedora (Wheeler & Tiefelsdorf, 2005). Ambos niveles de VIF para estas dimensiones resultaron mayor de 10, lo cual confirma la multicolinealidad (Wong, 2013). Los valores de tolerancia y VIF para las dimensiones de la intención emprendedora, no reflejan problemas de multicolinealidad.

Tabla 7: Análisis de Multicolinealidad: Orientación Emprendedora

	Collinearity Statistics	
	Tolerance	VIF
Autonomía	.347	2.884
Proactividad	**.039**	**25.476**
Innovación	**.036**	**27.500**
Competitividad	.459	2.177
Toma de Riesgo	.378	2.643

a. Dependent Variable: Determinación Emprendedora

Tabla 8: Análisis de Multicolinealidad: Intención Emprendedora

	Collinearity Statistics	
	Tolerance	VIF
Necesidad de Logro	.386	2.590
Locus de Control	.294	3.397
Auto Eficacia	.250	4.005

a. Dependent Variable: Determinación Emprendedora

Esta investigación propone un modelo de dimensiones emprendedoras para ayudar a fomentar el emprendimiento en estudiantes universitarios. La literatura revisada incluida en esta investigación estableció la relación entre presencia de altos niveles de las dimensiones de los rasgos analizados con el emprendimiento. Al analizar las tendencias centrales de las dimensiones pudimos observar valores similares tanto para la orientación e intención emprendedora. Para categorizar el nivel de estos valores utilizaremos la escala elaborada por Eeden, Vouw & Venter (2005) donde los valores medios igual o menor a 2.6, son rasgos subdesarrollados; entre 2.6 y 3.4 son rasgos promedios y más de 3.4 se consideran rasgos altamente desarrollados. Bajo esta escala, todas las dimensiones de la orientación emprendedora son consideradas como altamente desarrolladas para el modelo. Al aplicar la escala a las dimensiones de intención emprendedora, podemos observar que también se categorizan como altamente desarrolladas. La media de 3.31 correspondiente a la determinación emprendedora es categorizada por la escala como desarrollada en promedio. Los elementos que componen la medición de la determinación emprendedora fueron basados a base de los rasgos más definitivos que más perfilan la planificación del comienzo de una empresa. Una posible explicación a este hallazgo podría ser que a corto plazo los planes son el completar una carrera. Las correlaciones positivas de las dimensiones eran esperadas de acuerdo a la literatura revisada. Por otro lado, caracterizando la orientación emprendedora como la inclinación de establecer una empresa y la intención emprendedora como la potencialidad, siendo la intención más determinante al modelo, se esperaba que las correlaciones de la intención emprendedora fueran más fuertes. Al contrario, la orientación emprendedora presentó las correlaciones positivas más fueres.

Al comparar los resultados de las regresiones múltiples de los modelos, la orientación emprendedora (56.9%) explica más la variabilidad de la determinación emprendedora que la intención emprendedora (42.3%). Esta variabilidad valida el hallazgo del nivel de las fuerzas de las correlaciones al identificar una tendencia a menores coeficientes en las medidas de mayor perfil al momento de planificar establecer una empresa. Al evaluar las dimensiones del modelo de orientación emprendedora, pudimos observar que la dimensión de la autonomía es la más que aporta a explicar la determinación emprendedora. Este hallazgo respalda estudios previos los cuales describen la autonomía como uno de los rasgos más esenciales del

emprendimiento (Ishiguro, 2015) Las dimensiones de proactividad, innovación, competitividad y toma de riesgo están relacionadas al modelo, pero su aportación no es significativa. La literatura ha enlazado los niveles de proactividad a niveles de educación y experiencia (Altinay & Wang, 2011). Esto pudiese explicar los bajos niveles de significancia al modelo. Por otro lado, la literatura revisada asocia los niveles de innovación con el emprendimiento, pero ciertamente otros estudios han encontrado que podría existir emprendimiento en niveles bajos de innovación (Berrios-Lugo & Espina, 2014). La baja aportación al modelo de la dimensión de competitividad valida estudios previos que han identificado bajos niveles en estudiantes universitarios, esto influenciado mayormente por la carencia de métodos de enseñanzas de experiencia y prácticos (Konig, 2013). Un hallazgo importante es que la toma de riesgo fue la dimensión de menos significancia en aportar al modelo. Esto retando la literatura revisada la cual indica la toma de riesgo como básica al emprendimiento (Sivarajah & Achchuthan, 2013). Una posible explicación a este hallazgo es que los estudiantes buscan un grado de seguridad con la aspiración de una carrera universitaria para luego buscar un empleo.

El modelo de intención emprendedora presento las dimensiones de auto eficacia y necesidad de logro como las más que aportan a la determinación emprendedora. Esto validando estudios previos donde caracterizan la necesidad de logro como el sentido de persistencia y urgencia de satisfacer culminar una tarea (Wu, Matthews, & Dagher, 2007) y la auto eficacia como altos niveles de desempeño necesarios para tener éxito (Drnovšek, Wincent, & Cardon, 2010). La única dimensión que no fue significativa fue la de locus of control. Estudios realizados en ambientes universitarios han tenido resultados similares en cuanto a la relación positiva pero no significativa (Schjoedt & Shaver, 2012).

Las dimensiones de proactividad e innovación arrojaron indicadores de multicolinealidad. Para manejar este hallazgo, la literatura sugiere remover los elementos altamente correlacionados del modelo (Hair, Ringle, & Sarstedt, 2014). Basado en estos hallazgos de estudios previos se removió la dimensión de innovación del modelo de orientación empresarial (Berrios-Lugo & Espina, 2014). Al remover esta dimensión se obtuvo niveles de contribución significativos de las dimensiones de autonomía, competitividad y proactividad. La dimensión de autonomía mantuvo su nivel de aportación más significativa al modelo. A pesar de los ajustes para manejar la multicolinealidad, la dimensión de riesgo se mantuvo como no significativa al modelo. Podríamos explicar este evento dado a los resultados inconsistentes que los estudios han tenido al intentar confirmar la relación de la dimensión de riesgo como un rasgo distintivo de un emprendedor. Todas las dimensiones mostraron valores de tolerancia y VIF que indican la eliminación de la multicolinealidad del modelo.

Tabla 9: Coeficientes de la Orientación Emprendedora: Ajuste de Multicolinealidad

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
Autonomía	.409	.086	.296	4.771	.000	.347	2.880
Competitividad	.142	.080	.096	1.790	.074	.463	2.158
Toma de Riesgo	-.024	.085	-.016	-.276	.782	.391	2.558
Proactividad	.544	.064	.457	8.538	.000	.467	2.140

a. Dependent Variable: Determinación Emprendedora

CONCLUSIONES

Esta investigación tenía como objetivo medir los niveles de las dimensiones de orientación e intención emprendedora, e identificar si existe relaciones significativas entre las dimensiones de orientación e intención emprendedora y la determinación emprendedora para a su vez proponer un modelo de desarrollo del emprendimiento en ambientes universitarios. Los análisis descriptivos identificaron niveles desarrollados de los rasgos que componen las dimensiones emprendedoras. La determinación empresarial

resultó en una escala media de desarrollo, lo cual posiblemente perfila niveles medios en la finalidad de establecer una empresa por parte de los encuestados. El modelo de intención caracterizado por ser el de mayor potencialidad a la actividad emprendedora según la literatura fue el de menor fuerza. Esto demostrado por los coeficientes de correlación positivos medios. El de mayor fuerza fue la orientación caracterizada por la intención de establecer una empresa. Esto retando estudios previos donde indican que la intención es más determinante de la actividad emprendedora (Liñán, Rodríguez-Cohard, & Rueda-Cantuche, 2011). Los resultados sugieren que la característica de la muestra de estar en curso de una carrera en la universidad impacta directamente a los rasgos que miden las dimensiones del modelo. La toma de riesgo y la innovación son vistas como dos pilares que explican el emprendimiento. Este estudio probó lo contrario. Por otro lado, es posible que sea necesario desarrollar nuevas medidas para medir el riesgo y la innovación como un rasgo emprendedor. La presencia de multicolinealidad llevó a ajustar el modelo de orientación emprendedora según recomienda la literatura. Se recomienda como posible línea de investigación la incorporación de la técnica de estadística de *Partial Least Square* (Wong, 2013).

Los hallazgos de esta investigación sugieren que el fenómeno del emprendimiento en el contexto de la educación es uno complejo, el cual requiere la consideración de más variables. Se recomienda complementar el estudio con dimensiones exógenas como factores demográficos, sociales y culturales que den forma a los rasgos emprendedores. Las instituciones universitarias deben de desarrollar y fomentar ecosistemas de apoyo a los estudiantes que presenten altos niveles de características emprendedoras para que evolucionen a empresarios. Igualmente, no se debe limitar la educación en emprendimiento a la disciplina de negocios únicamente. La literatura ha comprobado que la educación es el medio pedagógico más efectivo para fomentar las aspiraciones emprendedoras (Bae, Qian, Miao, & Fiet, 2014). Por ello, se recomienda que se incorporen aprendizajes de experiencia en los salones de clase para fomentar el desarrollo de rasgos emprendedores (Wong Poh Kam, Ping, & Pei, n.d.). El emprendimiento exitoso requiere de una armonía de características, rasgos y actitudes de la cual mediante un proceso planificado resulte una empresa. Sin duda los emprendedores piensan y procesan la información de manera distinta. La presencia en un individuo de rasgos y características particulares no necesariamente significa que éstos desarrollen empresas, pero ciertamente sirve como antecedente a su desarrollo.

REFERENCIAS

Ahmad, S. Z., Xavier, S. R., & Bakar, A. R. A. (2014). Examining entrepreneurial intention through cognitive approach using Malaysia GEM data. Journal of Organizational Change Management, 27(3), 449–464. http://doi.org/10.1108/JOCM-03-2013-0035

Al-Habib, M. (2012). Identifying The Traits Of Entrepreneurs In A University Setting: An Empirical Examination Of Saudi Arabian University Students. The International Business & Economics Research Journal (Online), 11(9), 1019. Retrieved from

http://search.proquest.com/docview/1418718834?accountid=14744%5Cnhttp://fama.us.es/search*spi/i?SEARCH=%5Cnhttp://pibserver.us.es/gtb/usuario_acceso.php?centro=$USEG&centro=$USEG&d=1

Altinay, L., & Wang, C. L. (2011). The influence of an entrepreneur's socio-cultural characteristics on the entrepreneurial orientation of small firms. Journal of Small Business and Enterprise Development, 18(4), 673–694. http://doi.org/10.1108/14626001111179749

Astuti, R. D., & Martdianty, F. (2012). Students' Entrepreneurial Intentions By Using Theory of Planned Behavior. The Case in Indonesia. The South East Asian Journal Management, 6(2), 100–112.

Bae, T. J., Qian, S., Miao, C., & Fiet, J. O. (2014). The Relationship Between Entrepreneurship Education and Entrepreneurial Intentions: A Meta-Analytic Review. Entrepreneurship: Theory & Practice, 38, 217–254. http://doi.org/10.1111/etap.12095

Berrios-Lugo, J. E., & Espina, M. I. (2014). Determinant Factors for the Development of Entrepreneurial Activity : A Correlational Study. ESIC Market, 45(1), 53–66. http://doi.org/10.7200/esicm.147.0451.2i
Bolton, D. (2012). Individual entrepreneurial orientation: further investigation of a measurement instrument. Academy of Entrepreneurship Journal, 18(1), 91–99. Retrieved from

http://www.questia.com/library/journal/1G1-321579269/individual-entrepreneurial-orientation-further-investigation

Bolton, D. L., & Lane, M. D. (2012). Individual entrepreneurial orientation: development of a measurement instrument. Education + Training, 54(2/3), 219–233. http://doi.org/10.1108/00400911211210314

Carraher, S. M., Buchanan, J. K., & Puia, G. (2010). Entrepreneurial Need for Achievement in China, Latvia, and the USA. Baltic Journal of Management, 5(3), 378–396. http://doi.org/10.1108/17465261011079767

Che Mat, S., Maat, S. M., & Mohd, N. (2015). A Descriptive Analysis on Entrepreneurial Intention among Engineering Technology Students. Asian Social Science, 11(24), 286–293. http://doi.org/10.5539/ass.v11n24p286

Covin, J. G. & Slevin, D. P. (1989). Strategic management of small firms in hostile and benign environments. Strategic Management Journal, 10, 75–87.

De Clercq, D., Menzies, T. V., Diochon, M., & Gasse, Y. (2009). Explaining nascent entrepreneurs' goal commitment: an exploratory study, 2(2), 123–140. http://doi.org/10.1080/08276331.2009.10593446

Drnovšek, M., Wincent, J., & Cardon, M. S. (2010). Entrepreneurial Self-Efficacy and Business Start-up: Developing a Multi-Dimensional Definition. International Journal of Entrepreneurial Behaviour & Research, 16(4), 329–348. http://doi.org/10.1108/13552551011054516

Eeden, S. Van, Louw, L., & Venter, D. (2005). Entrepreneurial traits of undergraduate Commerce students: A three-country comparison. Management Dynamics, 14, 26–43. Retrieved from

http://search.proquest.com/docview/200189418?accountid=14472%5Cnhttp://qs7qk6ub8p.search.serialssolutions.com/?ctx_ver=Z39.88-2004&ctx_enc=info:ofi/enc:UTF-

8&rfr_id=info:sid/ProQ:abiglobal&rft_val_fmt=info:ofi/fmt:kev:mtx:journal&rft.genre=article&rft.jtitl
Elenurm, T. (2012). Entrepreneurial orientations of business students and entrepreneurs. Baltic Journal of Management, 7(2), 217–231. http://doi.org/10.1108/17465261211219822

Febrica, I. A., & Eliyana, A. (n.d.). The antecedence of entrepreneurial achievement, 7(April 2015), 57–71.

Fillis, I., & Rentschler, R. (2010). The Role of Creativity in Entrepreneurship. Journal of Enterprising Culture, 18(1), 49–81. http://doi.org/10.1142/S0218495810000501

Giacomin, O., Janssen, F., Pruett, M., Shinnar, R. S., Llopis, F., & Toney, B. (2011). Entrepreneurial intentions, motivations and barriers: Differences among American, Asian and European students.

International Entrepreneurship and Management Journal, 7, 219–238. http://doi.org/10.1007/s11365-010-0155-y

Gliem, J. a, & Gliem, R. R. (2003). Calculating, Interpreting, and Reporting Cronbach's Alpha Reliability Coefficient for Likert-Type Scales,. 2003 Midwest Research to Practice Conference in Adult, Continuing, and Community Education, (1992), 82–88. http://doi.org/10.1109/PROC.1975.9792

Grewal, R., & Cote, J. A. (2004). Multicollinearity and measurement error in structural equation models: Implications for theory testing. Marketing Science, 23(4), 519–529. http://doi.org/10.1287/mksc.1040.0070

Hair, J. F., Ringle, C. M., & Sarstedt, M. (2014). Corrigendum to "Editorial Partial Least Squares Structural Equation Modeling: Rigorous Applications, Better Results and Higher Acceptance" [LRP, 46, 1-2, (2013), 1-12], doi: 10.1016/j.lrp.2013.01.001. Long Range Planning, 47(6), 392. http://doi.org/10.1016/j.lrp.2013.08.016

Hernández, R., Fernández, C., & Baptista, M. del P. (2014). Metodología de la investigación (14th ed.). Mexico: McGraw-Hill Interamericana.

Ishiguro, J. (2015). WHAT INFLUENCES ENTREPRENEURIAL CAREER CHOICE ?: AN EXPLORATORY ANALYSIS OF THE SALLY CAIRD ' S GET2 FOR JAPANESE HIGH SCHOOL STUDENTS Junko Ishiguro , Japan Advanced Institute of Science and Technology, 21(1), 44–58.

Josien, L. S. (2008). Antecedents of entrepreneurial orientation: a contingency approach, (May). Kemepade Moruku, R. (2013). Does entrepreneurial orientation predict entrepreneurial behaviour? International Journal of Entrepreneurship, 17, 41–60.

Konig, L. S. (2013). Increasing Competitiveness of Universities By Developing Students ' Entrepreneurial Behavior. The Tenth International Conference: "Challenges of Europe: The QUest for New Competitiveness," 209–223.

Krueger Jr., N. F., & Reilly, M. D. (2000). Competing Models of Entrepreneurial Intentions. Journal of Business Venturing, 15(98), 411. http://doi.org/10.1016/S0883-9026(98)00033-0

Laviolette, M., Radu, M., & Brunel, O. (2012). The impact of story bound entrepreneurial role models on self-efficacy and entrepreneurial intention. International Journal of Entrepreneurial Behaviour Research, 18(6), 720–742. http://doi.org/10.1108/13552551211268148

Lee, L., & Wong, P. K. (2004). Attitude Towards Entrepreneurship Education and New Venture Creation. SSRN Electronic Journal. http://doi.org/10.2139/ssrn.856184

Lee, S. M., Lim, S., & Pathak, R. D. (2009). Culture and entrepreneurial orientation: a multi-country study. International Entrepreneurship and Management Journal, 7(1), 1–15. http://doi.org/10.1007/s11365-009-0117-4

Liñán, F., Rodríguez-Cohard, J. C., & Rueda-Cantuche, J. M. (2011). Factors affecting entrepreneurial intention levels: A role for education. International Entrepreneurship and Management Journal, 7(2), 195–218. http://doi.org/10.1007/s11365-010-0154-z

Lumpkin, G. T., & Dess, G. G. (1996). Clarifying the entrepreneurial orientationconstruct and linking it to performance. Academy of Management Review, 21(1), 135–172. http://doi.org/10.2307/258632

Martínez, M.-S. C., Fuensanta, M. J. R., & Rodríguez, I. M. (2013). THE INFLUENCE OF

SOCIOECONOMIC FACTORS ON ENTREPRENEURSHIP AND INNOVATION. Journal of Small Business Strategy, 23(2), 15–27. Retrieved from http://librarylogin.suagm.edu:85/*?url=http://search.proquest.com/docview/1623535832?accountid=130249

Mintzberg, H. (1973). Strategy-making in three modes. California Management Review, 16(2), 44–53. Moberg, K. (2013). An Entrepreneurial Self-Efficacy Scale with Neutral Wording. Conceptual Richness and Methodological Diversity in Entrepreneurship Research: Entrepreneurship Research in Europe.

Mueller, S. L. (2004). Gender Gaps in Potential for Entrepreneurship Across Countries and Cultures. Journal of Developmental Entrepreneurship, 9(3), 199–220. Retrieved from http://ezproxy.umuc.edu/login?url=http://search.proquest.com/docview/208440340?accountid=14580

Nandamuri, P. P. (2013). Entrepreneurial Orientation and Household Income : A Correlation Analysis, 2(1), 105–123.

Okhomina, D. (2010). Entrepreneurial orientation and psychological traits : the moderating influence of supportive environment. Journal of Behavioral Studies in Business, 3, 1–16. Retrieved from http://www.aabri.com/manuscripts/10450.pdf

Oosterbeek, H., van Praag, M., & Ijsselstein, A. (2010). The impact of entrepreneurship education on entrepreneurship skills and motivation. European Economic Review, 54(3), 442–454. http://doi.org/10.1016/j.euroecorev.2009.08.002

Raosoft. (2015). Sample Size Calculator. Retrieved September 10, 2015, from http://www.raosoft.com/samplesize.html

Rauch, A., & Frese, M. (2007). Let's put the person back into entrepreneurship research: A meta-analysis on the relationship between business owners' personality traits, business creation, and success. European Journal of Work and Organizational Psychology.

S., M. A., M., D. K., & Ramalu, S. S. (2014). Categorizing and Fixing Variables on Entrepreneurial Intention through Qualitative Research. Asian Social Science, 10(19), 45–59. http://doi.org/10.5539/ass.v10n19p45

Sánchez, J. C. (2011). University training for entrepreneurial competencies: Its impact on intention of venture creation. International Entrepreneurship and Management Journal, 7(2), 239–254. http://doi.org/10.1007/s11365-010-0156-x

Santos, S. C., Caetano, A., & Curral, L. (2013). Psychosocial aspects of entrepreneurial potential. Journal of Small Business & Entrepreneurship, 26(6), 661–685. http://doi.org/10.1080/08276331.2014.892313

Schjoedt, L., & Shaver, K. G. (2012). Development and validation of a locus of control scale for the entrepreneurship domain. Small Business Economics, 39(3), 713–726. http://doi.org/10.1007/s11187-011-9357-0

Sekaran, U., & Bougie, R. (2010). Research Methods for Business - A Skill-Building Approach. Chichester: Wiley.

Sesen, H. (2013). Personality or environment? A comprehensive study on the entrepreneurial intentions of university students. Education + Training, 55(7), 624–640. http://doi.org/10.1108/ET-05-2012-0059

Silva, F., Couto, G., & Coelho, H. (2012). Entrepreneurial Potential in the Younger Generation. Journal of Small Business & Entrepreneurship, 25(1), 93–101. http://doi.org/10.1080/08276331.2012.10593561

Sivarajah, K., & Achchuthan, S. (2013). Entrepreneurial Intention among Undergraduates: Review of Literature. European Journal of Business and …, 5(5), 172–186. Retrieved from http://www.iiste.org/Journals/index.php/EJBM/article/view/4566

Sorensen, J., & Chang, P. (2006). Determinants of Successful Entrepreneurship: A Review of the Recent Literature. SSRN Electronic Journal. http://doi.org/10.2139/ssrn.1244663

Taatila, V. (2013). The Entrepreneurial Orientation between Groups of Students. Interdisciplinary Studies Journal, 2(4), 66–82. Retrieved from http://www.laurea.fi/en/isj/latest_issue/Documents/ISJ_vol2_No4_web.pdf#page=68

Taatila, V., & Down, S. (2012). Measuring entrepreneurial orientation of university students. Education + Training, 54(8/9), 744–760. http://doi.org/10.1108/00400911211274864

Tasnim, R., Yahya, S. and, & Zainuddin, M. (2014). "I'm Loving It!" What Makes the Successful Entrepreneur Affectively Committed to Entrepreneurial Performance? The Journal of Applied Management and Entrepreneurship, 19(2), 27–52.

Uddin, M. R., & Bose, T. K. (2012). Determinants of Entrepreneurial Intention of Business Students in Bangladesh. International Journal of Business and Management, 7(24), p128. http://doi.org/10.5539/ijbm.v7n24p128

Wheeler, D., & Tiefelsdorf, M. (2005). Multicollinearity and correlation among local regression coefficients in geographically weighted regression. Journal of Geographical Systems, 7(2), 161–187. http://doi.org/10.1007/s10109-005-0155-6

Wong, K. K. (2013). Partial Least Squares Structural Equation Modeling (PLS-SEM) Techniques Using SmartPLS. Marketing Bulletin, 24(1), 1–32. http://doi.org/10.1108/EBR-10-2013-0128

Wong Poh Kam, Ping, H. Y., & Pei, L. C. (n.d.). Do university entrepreneurship programs influence students' entrepreneurial behavior? An empirical analysis of university students in Singapore.

Wu, S., Matthews, L., & Dagher, G. K. (2007). Need for achievement, business goals, and entrepreneurial persistence. Management Research News, 30(2001), 928–941. http://doi.org/10.1108/01409170710833358

BIOGRAFÍA

José Eduardo Berríos Lugo es parte de la facultad de la Escuela de Innovación, Emprendimiento y Negocios de la Universidad del Este en Puerto Rico. Como Catedrático Asociado, enseña el curso de *Capstone* de Simulación de Negocios, donde los estudiantes desarrollan y operan empresas virtuales para aplicar los conocimientos adquiridos a lo largo de sus bachilleratos. También enseña los cursos de emprendimiento, mercadeo y finanzas en los niveles sub-graduados y graduado. Jose preside el Comité de Emprendimiento Institucional donde se desarrollan estrategias para el fomento de la actividad emprendedora en la Institución. Por los pasados nueve años, se ha sido la facultad Mentora de la organización estudiantil *Enactus*. Organización que desarrolla proyectos comunitarios empresariales para mejorar la calidad de vida de las comunidades. Sus intereses de investigación giran en torno al comportamiento emprendedor, intención emprendedora y el emprendimiento social. El doctor Berrios ha sido invitado a congresos como

conferenciante en el tema del desarrollo del emprendimiento, ha presentado en diversos congresos internacionales y ha publicado sus trabajos en journals internacionales.

EVALUACIÓN DE LA INTERDEPENDENCIA ECONÓMICA ENTRE PAÍSES LATINOAMERICANOS Y ESTADOS UNIDOS

Juan Benjamín Duarte Duarte, Universidad Industrial de Santander
Laura Daniela Garcés Carreño, Universidad Industrial de Santander
Leonardo Hernán Talero Sarmiento, Universidad Industrial de Santander

RESUMEN

En los últimos años los académicos, políticos y analistas se han preguntado, si tiene sentido para algunos países renunciar a sus monedas con el fin de adoptar la moneda de otro país o crear una moneda regional (Edwards, 2006). De acuerdo con Bichara (2001), para iniciar una coordinación de políticas macroeconómicas avanzada, o una unión monetaria única, es necesario estudiar la interdependencia económica y la simetría de shocks. Teniendo en cuenta lo formulado por este autor y otros como: Bayoumi (1992) y Kempa (2002) que abogan por la teoría de Áreas Monetarias Optimas, el actual trabajo se enfoca en evaluar uno de los aspectos generalmente planteados en la literatura, es decir, la interdependencia económica de los países que componen una región, que en el presente caso es la Alianza del Pacífico (Chile, Colombia, Perú y México), incluyendo a Estados Unidos de América. A pesar de que este último no pertenece a la Alianza del Pacífico, puede llegar a tener algún nivel de relación con los mencionados países debido a razones comerciales y financieras. Para ello se utilizan, inicialmente pruebas de correlación, de correlación cruzada y de causalidad siguiendo la metodología de Granger (1969). Los datos base de análisis son el Producto Interno Bruto (PIB) trimestral de las naciones objeto de estudio para el periodo comprendido entre el primer trimestre del 2000 y el segundo trimestre de 2016, incluyendo un análisis pre y pos alianza del pacífico, el cual se lleva a cabo antes y después del primer trimestre del 2011.

PALABRAS CLAVE: Interdependencia Económica, Moneda Única, Causalidad y Alianza del Pacífico

EVALUATION OF ECONOMIC INTERDEPENDENCE BETWEEN LATIN AMERICAN COUNTRIES AND UNITED STATES

ABSTRACT

In recent years, scholars, politicians and analysts have wondered whether it makes sense for some countries to renounce their currencies in order to adopt the currency of another country or to create a regional currency (Edwards, 2006). According to Bichara (2001), in order to initiate an advanced macroeconomic policy coordination, or a single monetary union, it is necessary to study the economic interdependence and the symmetry of shocks. Taking into account the formulated by this author and others such as Bayoumi (1992) and Kempa (2002), who make the case for the theory of Optimal Currency Areas. The present work focuses on evaluating one of the aspects generally posed in the literature, that is to say, the economic interdependence of the countries that compose a region, which in this case is the Pacific Alliance (Chile, Colombia, Peru and Mexico), including the United States of America. Although the latter does not belong to the Pacific Alliance, may have some level of relation with the mentioned countries due to commercial and financial reasons. To achieve this, we used correlation, cross-correlation and causality tests, following the methodology of Granger (1969). The baseline data are the quarterly Gross Domestic Product (GDP) of the nations under study for the period from the first quarter of 2000 to the second quarter of 2016, including a pre- and post-Pacific Alliance analysis, which takes place before and after the first quarter of 2011.

JEL: C1, F02, F15, F45

KEYWORDS: Economic Interdependence, Single Currency, Correlation, Causation and Pacific Alliance

INTRODUCCIÓN

Uno de los principales desafíos para los países de América Latina en los próximos años será sostener altas tasas de crecimiento frente a otras economías emergentes, aprovechando que la crisis financiera internacional la impacto débilmente, al contrario de lo que ocurrió con Estados Unidos de América (EUA) y Europa (Foxley & Meller, 2014). En ese contexto adquiere particular relevancia la búsqueda de mecanismos por parte de las economías latinoamericanas para mantener y ganar competitividad. Uno de estos mecanismos, es la integración regional, que de acuerdo con la CEPAL (2014) constituyen un proceso que incluye iniciativas de coordinación, cooperación, convergencia e integración profunda, abarcando temas económicos, comerciales, políticos, sociales, culturales y ambientales. Una de estas iniciativas es la Alianza del Pacífico (AP) conformada por Chile, Colombia, México y Perú, creada oficialmente en abril de 2011, que nació con los objetivos de construir un área de integración hacia la libre circulación de bienes, servicios, personas, etc.; impulsar el crecimiento, el desarrollo económico y la competitividad internacional de sus miembros; y convertirse en una plataforma de articulación política e integración económica y comercial (Alianza del Pacífico, 2016). La Alianza surge como un modelo que podría desempeñar un rol importante en cuanto a convergencia y coordinación en la región (Lámbarry Vilchis, 2016), y aunque, la AP se convirtió en el bloque económico regional con mayor proyección de Latinoamérica, ha recibido elogios y críticas, que han generado muchos interrogantes en torno a su estabilidad (Escobar, 2016).

Teniendo en cuenta lo señalado anteriormente, el propósito de este trabajo es realizar un análisis estadístico para evaluar si existe interdependencia entre las economías miembro de la AP y EUA, que contribuyan a evaluar su visión de integración. Para ello se utilizan pruebas de correlación, de correlación cruzada y de causalidad siguiendo la metodología de Granger (1969), para el periodo 2000-2016. El siguiente trabajo se compone de esta introducción y de otras cuatro secciones adicionales. En la primera se hace una breve revisión de la literatura; en la sección dos se exponen la metodología; en la siguiente, se presentan los resultados; y, por último, la cuarta sección corresponde a las conclusiones.

REVISIÓN LITERARIA

Académicos, políticos y analistas se han preguntado en los últimos años, si tendría sentido para algunos países renunciar a sus monedas para adoptar la moneda de otro país o crear una moneda regional (Edwards, 2006). Tamames (2012) enuncia que el caso de unificación monetaria de la Unión Europea, es considerado actualmente un marco de referencia para llevar a cabo el proyecto de una moneda común en los países de otras regiones. Se entiende por unión monetaria la opción de sustituir las monedas nacionales por una común, que conlleva a establecer un tipo de cambio fijo entre las distintas divisas de los países participantes (Elias, Miret, Ruiz, & Sabaté, 2001, pág. 19), así como una misma autoridad monetaria y un único emisor, implicando políticas monetarias conjuntas que deben ser aceptadas por todos los miembros. Los países que deciden conformar una unión monetaria tienen la opción de crear una nueva moneda, adoptar la moneda de uno de los países miembros o adoptar la moneda de un tercer país (Mercado Común Centroamericano, M.C.C.A). De acuerdo con Arellano, Solórzano y Del pozo (2009) las uniones monetarias nacen con el fin de ganar competitividad frente a monedas más fuertes. Toda discusión referente a uniones monetarias suele agruparse alrededor de la teoría de áreas monetarias óptimas (en inglés, Optimum Currency Areas, OCA). Zschiesche (2003, pág. 2) define un OCA como un "ámbito geográfico en el que se puede implantar una moneda única o fijar de manera irrevocable los tipos de cambio de un conjunto determinado de ellas, prescindiendo así del tipo de cambio nacional como instrumento de ajuste ante perturbaciones asimétricas". Bichara (2001) plantea que para iniciar una unión monetaria única o una coordinación de políticas

macroeconómicas avanzadas, es necesario evaluar algunos criterios definidos por la teoría de OCA, como son: la interdependencia económica y la simetría de shocks, ya que de acuerdo con Bayoumi (1992) la literatura sobre OCA hace hincapié en el hecho de que una zona monetaria común es más eficiente cuanto más correlacionadas sean sus perturbaciones económicas, ya que la necesidad de aplicar políticas macroeconómicas independientes es menor. Recientemente, Mora (2016) estudió la convergencia económica entre los países miembros de la AP con los del Mercosur a través del cálculo de un índice de convergencia económica y de las correlaciones entre varias variables macroeconómicas, manifestando que los resultados no son concluyentes respecto al rumbo a seguir de estos dos acuerdos en materia de integración económica; sin embargo, sus observaciones indican que se puede dar una convergencia económica en el mediano plazo.

METODOLOGÍA

Los datos base considerados en el presente trabajo corresponden al PIB real desestacionalizado de los países objeto de estudio para el periodo comprendido entre el primer trimestre del 2000 y el segundo trimestre del 2016, descargados directamente de las páginas oficiales de los bancos centrales de cada país. Los datos fueron transformados mediante logaritmos neperianos, para obtener tasas de variación trimestrales interanuales que presenten un comportamiento estacionario, siguiendo las recomendaciones de la literatura, lo cual implica que la nueva serie se compone de n-1 años (2001-2016), la cual se divide en dos subperiodos pre y pos alianza, siendo la fecha de corte el primer trimestre del 2011, esto último con el fin de conocer el impacto que pudo haber tenido dicha alianza en el comportamiento de las economías de sus miembros. Para analizar la interdependencia económica de los países de la AP se realiza inicialmente un análisis gráfico del comportamiento de las tasas de variación del PIB, seguido de la estimación de los coeficientes de correlación y correlación cruzada, adicionalmente se realiza la prueba de causalidad de Granger (1969) para determinar si el comportamiento del PIB de un país se relaciona con el PIB rezagado de sí mismo y/o de otros países de forma unidireccional o bilateral. Esta prueba se lleva a cabo con uno y dos rezagos, buscando evaluar la posible interdependencia económica con un desfase no superior a seis meses.

RESULTADOS

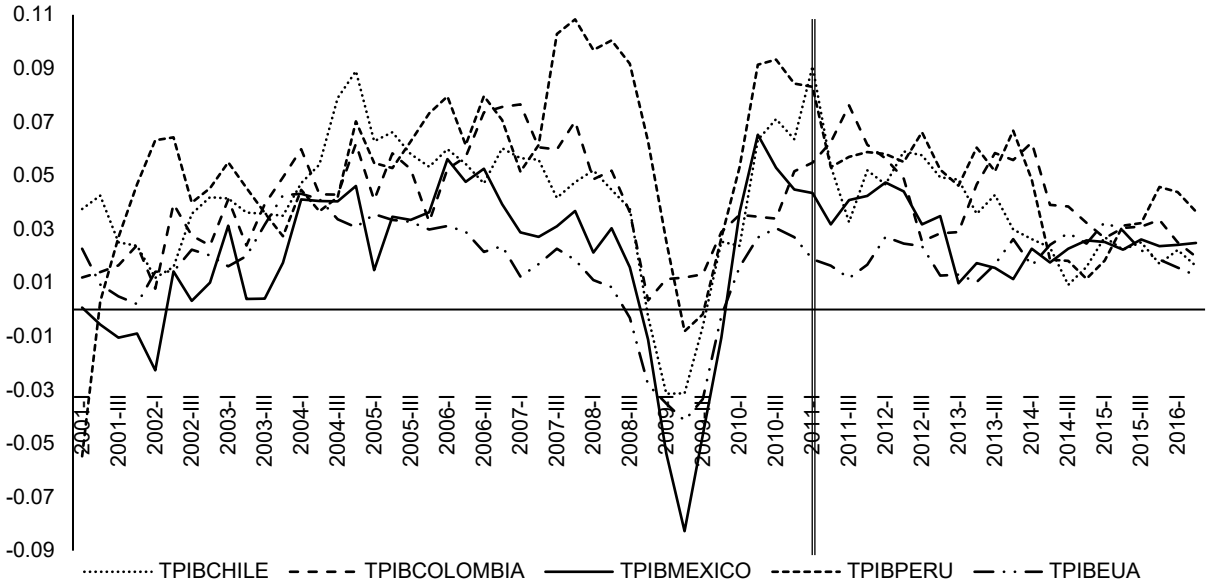
A continuación se presentan los resultados de este trabajo: inicialmente se analiza a partir de la Figura 1 el comportamiento de la tasa de variación del PIB; seguido por la Tabla 1 y 2, que muestran los coeficientes de correlación y correlación cruzada respectivamente tanto para el periodo total como para los subperiodos pre y pos acuerdo; finalmente en la Tabla 3 se presenta el resumen de la prueba de causalidad de Granger (1969) para un rezago y en la Tabla 4 para dos rezagos en los horizontes de estudio planteados.

En la figura 1 se observa que el PIB de los países que conforman la Alianza presentan un comportamiento de crecimiento conjunto desde el 2001 hasta el 2005, en donde las economías inician un proceso de caída sistemática de su PIB hasta el 2008, año en el cual se evidencia una caída abrupta causada por la crisis mundial de la subprime, iniciándose un proceso de fuerte recuperación entre los años 2009 y 2011; a partir del 2011-I (inicio del subperiodo pos acuerdo de la Alianza) se observa una relación inversa del comportamiento del PIB entre las economías de EUA y México con Chile, Colombia y Perú, lo cual podría anticipar una correlación negativa entre estos dos grupos de países.

Cabe resaltar que durante la crisis subprime, la primera economía en reflejar la caída de su PIB fue EUA seguido por las economías de México, Chile, Colombia y Perú, mientras que una vez superada la crisis, a partir del 2009, el orden de recuperación del PIB es en primera instancia Colombia y simultáneamente dos trimestres después Chile, EUA, México y Perú, presentando mayor pendiente de recuperación México y Perú, quienes junto con Chile alcanzaron los mayores descensos de su PIB en la crisis. Por último cabe destacar que Colombia es la única economía que no ha mostrado cifras de variación negativas del PIB en el periodo de estudio. En la tabla 1 se observa que los mayores coeficientes de correlación entre los países

miembros de la AP se presentaban en el subperiodo de pre acuerdo, siendo todos positivos y en su mayoría superiores al 50%. Por otro lado, después del acuerdo, los coeficientes de correlación caen en promedio a la mitad, presentando valores bajos, lo cual podría implicar que ante shocks comunes en estas economías, el impacto simultáneo sobre su PIB real sería relativamente bajo. Sin embargo se exceptúa de este comportamiento a Perú y Chile, cuya correlación aumenta en un 50%.

Figura 1: Tasa de Variación Interanual del PIB de los Países Miembros de la Alianza del Pacífico y Estados Unidos de América, 2001:1-2016:2



En esta figura se presenta la evolución de la tasa de variación interanual del PIB real de los países que conforman la Alianza del Pacífico y Estados Unidos de América desde el primer trimestre de 2001 hasta el segundo trimestre de 2016. La doble línea vertical trazada, divide la figura en los subperiodos pre y pos creación de la Alianza del Pacífico. Fuente: elaboración propia.

Tabla 1: Coeficientes de Correlación de los PIB de los Miembros de la Alianza del Pacífico y de Estados Unidos de América

País		Chile	Colombia	Mexico	Perú	Eua
Total	CHILE	1.0000				
2001:1-	COLOMBIA	0.5756	1.0000			
2016:2	MEXICO	0.7745	0.6525	1.0000		
	PERU	0.5078	0.5217	0.5577	1.0000	
	EUA	0.6732	0.4565	0.7608	0.2081	1.0000
Pre	CHILE	1.0000				
acuerdo	COLOMBIA	0.6621	1.0000			
2001:1-	MEXICO	0.8651	0.7314	1.0000		
2011:1	PERÚ	0.4652	0.5615	0.6327	1.0000	
	EUA	0.7981	0.5624	0.7965	0.2889	1.0000
Pos	CHILE	1.0000				
acuerdo	COLOMBIA	0.2563	1.0000			
2011:2-	MEXICO	0.4357	0.2961	1.0000		
2016:2	PERU	0.6943	0.4706	0.2633	1.0000	
	EUA	-0.2624	-0.3625	0.1502	-0.4220	1.0000

En esta tabla se presentan los coeficientes de correlación entre los países miembros de la Alianza Pacífico y Estados Unidos de América (EUA), tanto para el periodo total de análisis como para los subperiodos de pre y pos acuerdo. Fuente: elaboración propia.

Tabla 2: Coeficientes de Correlación Cruzada de los PIB de los Miembros de la Alianza del Pacífico y de Estados Unidos de América

País		Chile	Colombia	Mexico	Perú	EUA
Total 2001:1-2016:2	CHILE	1.0	Contemporáneo	Contemporáneo	0.52 PIBCH, PIBPE(t+1)	0.68 PIBCH, PIBEU (t-1)
	COLOMBIA		1.0	Contemporáneo	Contemporáneo	0.46 PIBCO, PIBEU (t-1)
	MEXICO			1.0	Contemporáneo	0.77 PIBME, PIBEU (t-1)
	PERÚ				1.0	0.27 PIBPE, PIBEU (t-1)
	EUA					1.0
Pre acuerdo 2001:1-2011:1	CHILE	1.0	Contemporáneo	Contemporáneo	0.47 PIBCH, PIBPE(t+1)	0.82 PIBCH, PIBEU (t-1)
	COLOMBIA		1.0	Contemporáneo	Contemporáneo	0.59 PIBCO, PIBEU (t-1)
	MEXICO			1.0	Contemporáneo	0.80 PIBME, PIBEU (t-1)
	PERÚ				1.0	0.36 PIBPE, PIBEU (t-1)
	EUA					1.0
Pos acuerdo 2011:2-2016:2	CHILE	1.0	0.36 PIBCH, PIBCO(t-1)	0.75 PIBCH, PIBME(t-3)	0.74 PIBCH, PIBPE(t+1)	-0.54 PIBCH, PIBEU (t+3)
	COLOMBIA		1.0	0.47 PIBCO, PIBME(t+2)	Contemporáneo	-0.61 PIBCO, PIBEU (t-1)
	MEXICO			1.0	0.65 PIBME, PIBPE (t+4)	-0.47 PIBME, PIBEU (t+4)
	PERÚ				1.0	-0.54 PIBPE, PIBEU (t+2)
	EUA					1.0

Esta tabla se presentan los coeficientes de correlación cruzada, es decir, las relaciones más fuertes directas o inversas ya sea atrasadas o adelantadas entre los PIB reales de las economías miembros de la Alianza del Pacífico y Estados Unidos de América. Fuente: elaboración propia con cálculos del paquete estadístico Eviews.

La tabla 2 muestra que en el subperiodo antes del acuerdo de la AP la mayoría de las correlaciones cruzadas son contemporáneas, es decir, que el mayor grado de relación entre los PIB se presenta en el mismo trimestre para los pares de economías, exceptuando el caso de Chile con Perú, donde se observa que Chile esta adelantada un trimestre con respecto a Perú; no obstante, en el subperiodo pos acuerdo, estos dos países presentan un aumento considerable (57%) en su coeficiente de correlación cruzada [PIBCH, PIBPE (t+1)]. También se destaca que después del acuerdo de la AP, el PIB de las economías miembros, presentan correlaciones cruzadas en su mayoría con retardos entre uno y tres trimestres.

Tabla 3: Test de causalidad de Granger para un rezago para el PIB de los países miembros de la Alianza del Pacífico y Estados Unidos de América

Contraste	Total 2001:1-2016:2	Pre Acuerdo 2001:1-2011:1	Pos Acuerdo 2011:2-2016:2
PIBCOLOMBIA causa PIBCHILE	NO	NO	SI*
PIBCHILE causa PIBCOLOMBIA	SI*	NO	NO
PIBMEXICO causa PIBCHILE	SI*	NO	SI*
PIBCHILE causa PIBMEXICO	NO	NO	NO
PIBPERU causa PIBCHILE	NO	NO	NO
PIBCHILE causa PIBPERU	SI***	SI***	SI**
PIBMEXICO causa PIBCOLOMBIA	NO	NO	SI**
PIBCOLOMBIA causa PIBMEXICO	NO	NO	NO
PIBPERU causa PIBCOLOMBIA	NO	NO	NO
PIBCOLOMBIA causa PIBPERU	NO	NO	NO
PIBPERU causa PIBMEXICO	NO	NO	NO
PIBMEXICO causa PIBPERU	SI*	SI**	NO
PIBEUA causa PIBCHILE	SI**	SI***	NO
PIBCHILE causa PIBEUA	NO	NO	NO
PIBEUA causa PIBCOLOMBIA	NO	SI**	SI***
PIBCOLOMBIA causa PIBEUA	NO	NO	NO
PIBEUA causa PIBMEXICO	SI***	SI***	NO
PIBMEXICO causa PIBEUA	NO	NO	NO
PIBEUA causa PIBPERU	SI*	SI**	NO
PIBPERU causa PIBEUA	NO	NO	NO

*En la primera columna de la tabla 3 se presenta la hipótesis que se busca probar a través de la prueba de causalidad de Granger para un rezago. En las siguientes tres columnas se ubica la palabra "NO" para las hipótesis que se rechazan y "SI" para las hipótesis que no se pueden rechazar, junto con ***, ** y * que indican niveles de significancia al 1%, 5% y 10% respectivamente. Fuente: elaboración propia con cálculos del paquete estadístico Eviews.*

En la tabla 3 se aprecia que las relaciones de causalidad para un rezago son unidireccionales, es decir, que no se detectan relaciones de interdependencia. También se observa que en el subperiodo pre acuerdo, EUA causa a todas las economías miembro de la AP; escenario que no se mantiene en el pos acuerdo (excepto EUA-Colombia), donde se destaca que México causa a dos países (Colombia, Chile), mientras que Chile y Colombia a uno (Perú y Chile respectivamente). Además la economía que no causa a ninguna otra es Perú. Por último se puede ver un menor número de causalidades entre los países de la AP en el subperiodo de pre acuerdo.

En la tabla 4, se presentan las causalidades para el segundo rezago, en la cual en el subperiodo de pre acuerdo se evidencia causalidad unidireccional de la economía de Colombia hacia dos países (México, Perú); por otro lado, para el subperiodo pos acuerdo los PIB de México y Colombia presentan causalidad de Granger en doble sentido, es decir, estas dos economías presentan interdependencia, adicionalmente se observan relaciones de causalidad en un sentido de las economías de México y Chile con un país (Chile y Perú respectivamente). Igualmente se destaca que los países miembros de la AP presentan mayores relaciones de causalidad después del acuerdo oficial de cooperación, y además que la economía de EUA parece tener mayor influencia sobre las naciones miembros de la AP antes que después del acuerdo. Por último, igual que en el análisis de causalidad para un rezago, Perú es el país que no causa a ninguna economía. Al comparar los análisis de causalidad para uno y dos rezagos se observa que en general los resultados son similares en cuanto a que antes del acuerdo se evidencia causalidad de EUA sobre las demás economías, mientras que después del acuerdo esto solo se da hacia la economía de Colombia.

Tabla 4: Test de Causalidad de Granger Para dos Rezagos Para el PIB de los Países Miembros de la Alianza del Pacífico y Estados Unidos de América. Rezagos= 2

CONTRASTE	Total 2001:1-2016:2	Pre acuerdo 2001:1-2011:1	Pos acuerdo 2011:2-2016:2
PIBCOLOMBIA causa PIBCHILE	NO	NO	NO
PIBCHILE causa PIBCOLOMBIA	NO	NO	NO
PIBMEXICO causa PIBCHILE	SI**	NO	SI***
PIBCHILE causa PIBMEXICO	NO	NO	NO
PIBPERU causa PIBCHILE	NO	NO	NO
PIBCHILE causa PIBPERU	SI*	NO	SI**
PIBMEXICO causa PIBCOLOMBIA	NO	NO	SI*
PIBCOLOMBIA causa PIBMEXICO	SI**	SI*	SI*
PIBPERU causa PIBCOLOMBIA	NO	NO	NO
PIBCOLOMBIA causa PIBPERU	NO	SI**	NO
PIBPERU causa PIBMEXICO	NO	NO	NO
PIBMEXICO causa PIBPERU	NO	NO	NO
PIBEUA causa PIBCHILE	SI**	SI**	NO
PIBCHILE causa PIBEUA	SI*	NO	NO
PIBEUA causa PIBCOLOMBIA	SI*	SI**	SI**
PIBCOLOMBIA causa PIBEUA	NO	NO	NO
PIBEUA causa PIBMEXICO	SI***	SI***	NO
PIBMEXICO causa PIBEUA	SI***	SI**	NO
PIBEUA causa PIBPERU	SI*	NO	NO
PIBPERU causa PIBUSA	SI**	SI**	NO

*En la primera columna de la tabla 3 se presenta la hipótesis que se busca probar a través de la prueba de causalidad de Granger para dos rezagos. En las siguientes tres columnas se ubica la palabra "NO" para las hipótesis que se rechazan y "SI" para las hipótesis que no se pueden rechazar, junto con ***, ** y * que indican niveles de significancia al 1%, 5% y 10% respectivamente. Fuente: elaboración propia con cálculos del paquete estadístico Eviews.*

CONCLUSIONES

Al analizar los resultados de causalidad antes y después de la creación de la Alianza del Pacífico, se puede dilucidar un cambio significativo en la relación económica directa entre Estados Unidos y los países latinoamericanos miembros a partir del 2011, es decir, antes de la alianza se detectan dos comportamientos: por un lado EUA era el líder en causalidad económica sobre las naciones integrantes y por otro las interrelaciones entre ellas eran menores; mientras que después del acuerdo no se evidencia causalidad directa de EUA sobre estas economías, sino que es México quien causa a tres de los países miembro, concretamente interdependencia con Colombia, causalidad unidireccional con Chile (p-valor=0.009) y con Perú (p-valor=0.11). Conclusiones en este mismo sentido se desprenden de las diferentes correlaciones examinadas inicialmente en este documento. Lo anterior podría interpretarse, que la alianza del pacífico ha sido eventualmente un mecanismo que ha contribuido en dos aspectos: en primera lugar, una mejora en la interrelación económica de sus países miembros y en segundo lugar, una posible disminución de su dependencia con Estados Unidos, la cual se podría estar dando a través de México.

REFERENCIAS

Alianza del Pacífico. (2016). Abecé: Alianza del Pacífico. Alianza del Pacífico.

Arellano , L., Solorzano, G., & Del Pozo, R. (2009). Dolarización, uniones monetarias y su efecto en el crecimiento: un análisis con datos de panel no balanceados para el periodo 1980-2003. 1-5.

Bayoumi, T. (1992). The effect of the ERM on participating economies. Staff Papers, 39(2), 330-356.
Bichara, J. (2001). Coordinación de política macroeconómica en el Mercosur. Madrid: Universidad Autónoma de Madrid.

CEPAL, N. (2014). Integración regional: hacia una estrategia de cadenas de valor inclusivas. Santiago.

Edwards, S. (2006). Monetary unions, external shocks and economic performance: A Latin American perspective. International Economics and Economic Poicy, 225-247.

Elias, J., Miret, P., Ruiz, À., & Sabaté, V. (2001). El euro: balance de los tres primeros años. Barcelona: La Caixa.

Escobar, F. J. (2016). Intereses nacionales convergentes en una apuesta colectiva: la Alianza del Pacífico. Bogotá: Universidad del Rosario.
Foxley, A., & Meller, P. (2014). Alianza del Pacífico: en el proceso de integración latinoamericana. Santiago: Uqbar.

Granger, C. (1969). Investigating causal relations by econometric models and cross-spectral methods. Econometrica, 37(3), 424-438.

Kempa, B. (2002). Is Europe converging to optimality? On dynamic aspects of optimum currency areas. Journal of Economic Studies, 29(2), 109-120.

Lámbarry Vilchis, F. (2016). Análisis estructural de la red económica de exportaciones e importaciones de la Alianza del Pacífico y el Mercado Común del Sur. Estudios Gerenciales(32), 319-325.

Mercado Común Centroamericano, M.C.C.A. (s.f.). Uniones Monetarias.
Mora, J. U. (2016). La Alianza del Pacífico y Mercosur: evidencias de convergencia económica. Estudios Gerenciales(32), 309-318.

Tamames, R. (2012). Simplificación monetaria y posible moneda global. Mediterráneo Económico, 22, 187-203.

Zschiesche, J. (2003). España y el proceso de integración europeo: prevención y ajuste ante perturbaciones asimétricas. Una aproximación relativa a través de la teoría de las áreas monetarias óptimas. Madrid: Universidad Complutense.

BIOGRAFÍA

Juan Benjamín Duarte Duarte es Doctor en Finanzas de Empresa por la Universidad Complutense de Madrid. Profesor planta de tiempo completo en la Universidad Industrial de Santander. Se puede contactar en la Escuela de Estudios Industriales y Empresariales, Universidad Industrial de Santander, Carrera 27, Calle 9, Bucaramanga, Colombia.

Laura Daniela Garcés es Ingeniera Industrial de la Universidad Industrial de Santander. Estudiante de Maestría en Ingeniería Industrial de la Universidad Industrial de Santander. Profesora auxiliar e investigadora en la Universidad Industrial de Santander. Se puede contactar en la Escuela de Estudios Industriales y Empresariales, Universidad Industrial de Santander, Carrera 27, Calle 9, Bucaramanga, Colombia.

Leonardo Hernán Talero Sarmiento es Ingeniero Industrial de la Universidad Industrial de Santander. Estudiante de Maestría en Ingeniería Industrial de la Universidad Industrial de Santander. Se puede contactar en la Escuela de Estudios Industriales y Empresariales, Universidad Industrial de Santander, Carrera 27, Calle 9, Bucaramanga, Colombia.

ESTUDIO DE BRECHA DIGITAL EN EL SECTOR EMPRESARIAL DE PUERTO RICO

Antonio L. Llorens Gómez, Universidad del Este, Puerto Rico

RESUMEN

Las tecnologías de información y el Internet han estado transformando la manera en que las personas trabajan y realizan negocios. Actualmente, éstas tecnologías ofrecen a las empresas oportunidades para lograr acceso instantáneo a mercados internacionales, así como también el mejoramiento del desempeño en sus mercados domésticos (Whiley, 2000). Según la oficina para la Administración de Pequeños Negocios del Departamento de Comercio de EE.UU., la emergente oferta de servicios por Internet para adoptar tecnologías de forma más simple y económica, permitirá a las empresas de menor tamaño transformar su modelo de negocio e intensificar su competitividad. Sin embargo, investigaciones relacionadas al tema demuestran que este sector empresarial no está utilizando éstas tecnologías a pesar de su potencial beneficio. Al fenómeno de grupos que difieren entre sí en la forma que logran acceso o utilizan las tecnologías de información y comunicación se le conoce por el término de brecha digital. La mayoría de las investigaciones realizadas sobre brecha digital en el contexto empresarial concuerdan que el grupo de empresas de menor tamaño son las que más limitaciones demuestran al respecto. No obstante, esta investigación parte de una premisa más optimista, donde las tecnologías de información y comunicación son herramientas claves para impulsar el desarrollo de éste sector de negocios y los modelos emergentes para adoptarlas una alternativa para cerrar su brecha digital En resumen, esta investigación consiste de un estudio descriptivo de los indicadores de brecha digital en el sector empresarial de Puerto Rico con un enfoque hacia la adopción de procesos de negocios por Internet. El estudio se complementa con un análisis cualitativo de la oferta actual de servicios y aplicaciones por Internet dirigida a negocios. Ambos resultados constituyeron la guía de un modelo conceptual para adopción de tecnologías enfocado a micro y pequeñas empresas como contribución a la reducción de su brecha digital.

PALABRAS CLAVE: Brecha Digital, Negocios Electrónicos, Adopción de Tecnologías, Pequeñas Empresas, Innovación, Tecnologías De Información

STUDY OF DIGITAL GAP IN THE ENTREPRENEURIAL SECTOR OF PUERTO RICO

ABSTRACT

Information technologies and the Internet have been transforming the way people work and do business. Currently, these technologies give companies the opportunities to gain instant access to international markets as well as improving performance in their domestic markets (Whiley, 2000). According to the US Department of Commerce the emerging offering of Internet services to adopt technologies more simply and economically will enable smaller businesses to transform their business model and intensify their competitiveness. However, research related to the subject shows that this business sector is not using these technologies despite their potential benefits. The term digital divide is the phenomenon of groups that differ from each other in the way they access or use information and communications technologies. Most of the researches conducted on the digital divide in the business context agree that the small business group has the most limitations in this regard. However, this research starts from a more optimistic premise, where information and communication technologies are key tools to boost the development of this business sector and the emerging models to adopt them are the alternative to close its digital divide. This research is a descriptive study of digital divide indicators in the Puerto Rico business sector. The study is complemented

by a qualitative analysis of the current offer of e-business services. Both results were the guidelines for a concept technology adoption model as the contribution to close their digital divide.

JEL: M0, M1, O3

KEYWORDS: Digital Divide, E-Business, Technology Adoption, Small Business, Innovation, Information Technology

INTRODUCCIÓN

Desde mediados de la década de los noventa la literatura pertinente ha señalando la transformación de la sociedad industrial basada fundamentalmente en la producción de bienes a una sociedad basada en la producción, gestión, manipulación y transferencia de la información. Por ejemplo, Machlup (1962) y Porat (1976) señalaron cada uno en su respectivo momento, que las economías más desarrolladas estaban dirigiendo al mundo a transformarse de una economía industrializada a una global basada principalmente en la información. A principios del nuevo milenio Warschauer (2003) añadió, que las tecnologías que actualmente transforman a la sociedad, como lo hicieron en la revolución industrial la máquina de vapor, el teléfono y la electricidad, por mencionar algunas de las innovaciones, actualmente corresponden a las nuevas tecnologías de la información y las comunicaciones (e.g., computadoras personales, software e Internet). La adopción de aplicaciones de cómputos para la automatización de procesos y el uso de Internet por parte de las empresas, las instituciones y la ciudadanía en general, ha hecho que el conocimiento llegue a constituir el principal factor de producción por encima de los factores tradicionales del mundo moderno (Neef, 1998). Este nuevo modelo socioeconómico en donde la información desempeña un papel medular en la obtención del conocimiento, ha sido denominado como la sociedad de la información. La sociedad de la información y el conocimiento recibe constantemente el impulso de los avances de la tecnología, particularmente aquellas especializadas en el manejo de la información y la comunicación a través de Internet.

Las tecnologías de la información y de la comunicación tienen el potencial de contribuir significativamente al logro de los objetivos y las metas de los individuos, las empresas, las comunidades e inclusive de países y regiones, propiciando el desarrollo tanto social como económico (Johnson, 1996). Sin embargo, a raíz de la rapidez con que se producen adelantos en las tecnologías también se provoca desigualdad o se presentan diferencias, específicamente en cómo se logra tener acceso a ellas, utilizarlas y asimilar el verdadero valor que añaden como innovación. Concuerda Felicié (2006) con sus fuentes consultadas, donde destacan reiteradamente que el problema fundamental que supone el impacto de las nuevas tecnologías de información y comunicación es la posible relación entre el auge de estas tecnologías y el aumento de las desigualdades y la exclusión. En el momento que existen individuos o grupos que difieren entre si en la forma que logran acceso o utilizan las tecnologías tendrán inclusión en el fenómeno denominado brecha digital, traducción del término original en inglés, digital divide.

La Organización para la Cooperación y el Desarrollo Económico (OCED, por sus siglas en inglés) definió el concepto de la siguiente manera: Desfase o división entre individuos, hogares, áreas económicas y geográficas en diferentes niveles socioeconómicos con relación tanto a sus oportunidades de acceso a las tecnologías de la información y la comunicación, como al uso de la Internet para una amplia variedad de actividades. (2001, p. 5). Según la oficina para la Administración de Pequeños Negocios del Departamento de Comercio de EE.UU. (2002), la emergente oferta de servicios por Internet para adoptar tecnologías de información de forma más simple y económica permitirá a las empresas de menor tamaño transformar su modelo de negocio para competir con empresas más grandes. Sin embargo, según Forman (2005) existe una sorprendente cantidad de empresas que todavía no han adoptado estas tecnologías luego de haber transcurrido varios años desde su inicial comercialización y a pesar del potencial que se le adjudica en la contribución de lograr metas relacionadas a competitividad y productividad. Por otra parte, existe cierto

consenso en el sentido de que si las empresas, en especial las pequeñas y medianas, no integran estas nuevas tecnologías en sus estrategias de compra y venta, probablemente no logren sobrevivir en el nuevo entorno internacional (Canadian e-Business Iniciative, 2002). Las diferencias o disparidad en acceso y uso de tecnologías en el contexto empresarial comienza a definirse si consideramos lo mencionado por Labrianidis y Kalogeressis (2004), referente a que las empresas grandes tienden a utilizar más las tecnologías emergentes que aquellas empresas de menor tamaño. Esta afirmación se sustentó con informes que indican que en la mayoría de los países la adopción de tecnologías de información está representada principalmente por las empresas grandes, lo que tiende a acrecentar aún más la brecha (Monge, 2005). En el área de tecnologías de información, el alcance de la investigación está enfocada a aquellas tecnologías que específicamente permiten a las empresas transformar o mejorar sus procesos de negocios en una modalidad electrónica a través de Internet. En ese contexto, la investigación propone en primer lugar, identificar las oportunidades de nivelar los niveles de acceso y uso de tecnologías de información entre las empresas de menor tamaño y en segundo lugar, analizar la emergente oferta de servicios y aplicaciones diseñados para obtener o transformar procesos de negocio a través de Internet. Específicamente, la emergente oferta de servicios y aplicaciones tecnológicas para negocios tipo alojamiento o por Internet, mejor conocida como web- hosted, web-based o cloud-based (término original en el idioma inglés), diseñada para implantar procesos de negocio electrónicos o e-business (término en el idioma inglés). A raíz de lo previamente expuesto, se propuso una investigación para estudiar la brecha digital en el sector empresarial de Puerto Rico y determinar hasta que punto la adopción de tecnologías de información a través de Internet con el enfoque de establecer actividades de e-business es una alternativa para contribuir a su reducción.

REVISIÓN DE LITERATURA

Estamos entrando en una nueva era en el mundo de los negocios en donde los mercado solicitan más capacidad de respuesta y más flexibilidad que nunca. Para lograrlo, las empresas tendrán que transformar su estructura y sus procesos para convertirse en organizaciones capaces de asimilar cualquier cambio. La adopción de tecnologías de información es considerada una de las alternativas para lograr estos cambios y es la principal razón por lo cual ha sido foco de investigación por los últimos 10 años. Según, (Campbell, 2001 & Norris, 2001), a medida que el desarrollo y la competitividad de las empresas sean más dependientes de la utilización de nuevas tecnologías, el estudio sobre su acceso, utilización, adopción y difusión será cada vez más pertinente. Para Porter y Millar (1990), el valor más significativo que añaden a las empresas es la oportunidad de transformarlas permitiendo el desarrollo de nuevos productos o nuevas formas de realizar negocios, y a su vez alterar la productividad general de toda una economía. Por lo tanto, se espera que las organizaciones de hoy como negocios, instituciones sin fines de lucro, educativas y gobierno, entre otras, planifiquen la adopción de tecnologías de información con la meta de lograr aumentar eficiencia y efectividad. Es precisamente en éste aspecto donde las empresas grandes han demostrado mayor ventaja. Según (Alter, 1999; McNurlin & Sprague, 2002), las empresas grandes usualmente poseen décadas de experiencia en tecnología, tienen sus propios profesionales de sistemas de información y pueden contratar consultores externos que les proveen destrezas más especializadas cuando necesitan adoptar nuevas tecnologías. En el caso de las micro y pequeñas empresas, Levy, Powell y Yetton (2001) mencionaron que este sector empresarial invierte menos en sistemas de información y tienen menos perspectiva estratégica sobre el valor potencial que proveen estas tecnologías.

Una de las razones más importantes es el hecho de que las empresas grandes a diferencia de las pequeñas tienen la capacidad para lograr financiar sus proyectos relacionados a adopción de tecnologías. En otros casos se menciona, que algunas de las funciones de negocio como; contabilidad, recursos humanos, gerencia y mercadeo están altamente diferenciadas en empresas grandes, lo que les permite obtener mayor alcance en la utilización de estos servicios tecnológicos (Mitchell & Clark, 1999). Concuerdan Mirchandani y Motwani (2001), que los factores que mayormente afectan o provocan la brecha digital en pequeñas empresas son su tamaño, las limitaciones en recursos, el control centralizado y una menor formalidad en procesos e infraestructura. Además, varios análisis empíricos han demostrado lo significativa que es la

variable del tamaño de la empresa para explicar la utilización de tecnologías de información (McGranahan, 2002). En muchos casos, las oportunidades de desarrollo económico dependen significativamente de la atención que se le preste al desarrollo tecnológico de este sector empresarial. Las empresas de menor tamaño hacen una contribución significativa al empleo y el comercio. Lawrence (2000) informó que el 95% del total de las empresas en EE.UU. poseen menos de 50 empleados, pero sin embargo emplean alrededor de la mitad de la fuerza laboral de ese país. En el caso de Puerto Rico, que es parte del territorio de EE.UU., éste renglón de empresas se comporta más o menos de la misma forma. En Puerto Rico sobre el 55% de las empresas tienen entre 1 y 4 empleados, un patrón relativamente estable en los últimos años. El segundo renglón en importancia en términos de la cantidad de empresas que se incluyen, es entre 5 a 9 empleados, que representa el 18% del total de las empresas. La tercera categoría en importancia es entre 10 a 19 empleados con 11%, seguida por entre 20 a 49 empleados con 8%. El resto de las empresas que poseen 50 empleados o más solo representa el 5% del total. Por lo tanto, las empresas con menos de 50 empleados representan el 95% del sector empresarial, dato semejante al informado por Lawrence (2000) para el territorio total que comprende EE.UU. En el caso particular de las tecnologías por Internet, Applegate, Austin, y McFarlan (2003) afirmaron que su comercialización ha creado sismos de cambios en el ambiente empresarial. Un análisis de la experiencia alrededor del mundo revela que las tecnologías de Internet, utilizadas de forma correcta y por el propósito correcto, pueden tener un impacto dramático en el desempeño de las empresas. El despliegue de procesos operacionales y/o transacciones comerciales a través de Internet, en ocasiones mejor conocido por el término en inglés e-business, es considerada la alternativa tecnológica que mejor resultados y beneficios proveen a las organizaciones en términos de productividad y competitividad.

METODOLOGÍA

El primer objetivo se logró a través de la administración de un cuestionario a una muestra estratificada de empresas del noreste de Puerto Rico. En el cuestionario se incluyeron indicadores claves que según la literatura miden el acceso y uso de tecnologías de información y la adopción de actividades relacionadas a e-business. Una muestra estratificada permitió la segmentación de las empresas participantes en subgrupos de acuerdo a renglones de cantidad de empleados. Los resultados de los indicadores se organizaron para presentar la información, realizar comparaciones y demostrar tendencias sobre la brecha digital en la muestra total y por cada subgrupo de empresas. El cotejo de la oferta actual de servicios y aplicaciones por Internet para negocios se logró a través del avaluó de una muestra de proveedores de estos servicios. El avaluó se llevo a cabo por medio de un instrumento tipo rúbrica, el cual consistió de una selección de criterios relacionados a la disponibilidad de tecnologías y a la oferta de servicios para e-business. La muestra convenientemente incluyó sitios webs de proveedores de estos servicios enfocados en atender necesidades tecnológicas del sector empresarial. El objetivo general del avalúo fue identificar el alcance de la oferta de estos servicios en términos de sus atributos y la fortaleza de la evidencia que demostraron los mismos. Los resultados colaboraron en comprobar el nivel de adecuacidad del formato de la oferta de estos servicios con el perfil de las empresas de menor tamaño de Puerto Rico.

RESULTADOS

Para iniciar el análisis de las respuestas a las preguntas de investigación, en la siguiente Tabla se muestra un resumen de los resultados referentes a las premisas e hipótesis planteadas en cada de ellas. En la misma, se incluye un resumen de las premisas y los resultados más relevantes.

Resumen de Resultados Referentes a las Premisas E Hipótesis Sobre las Preguntas de Investigación

No.	Premisas básicas o hipótesis	Resumen de resultados o hallazgos más relevantes
1	La mayoría de las empresas no demuestran que tienen acceso y utilizan tecnologías de información	Aproximadamente, el 50% de las empresas tuvieron acceso a una infraestructura tecnológica básica, alrededor del 60% realizaron alguna actividad de comercio electrónico y cerca del 40% atendieron de alguna manera sus necesidades de destrezas y conocimiento en tecnología.
2	Hipótesis2-1: los subgrupos difieren en el acceso y uso de infraestructura básica	Se rechazó la hipótesis nula2-1. Por lo tanto, se encontró suficiente evidencia para declarar que existen diferencias en acceso y uso de infraestructura. Las frecuencias bajas de estos indicadores se asocian con mayor probabilidad a las empresas con 1-19 empleados.
2	Hipótesis2-2: los subgrupos difieren en actividades de comercio electrónico	Se rechazó la hipótesis nula2-2. Por lo tanto, se encontró suficiente evidencia para declarar que existen diferencias en actividades de comercio electrónico. Las frecuencias bajas de estos indicadores se asocian con mayor probabilidad a las empresas con 1-19 empleados.
2	Hipótesis2-3: los subgrupos difieren en la atención de necesidades de personal con destrezas y conocimiento	Se rechazó la hipótesis nula2-3. Por lo tanto, se encontró suficiente evidencia para declarar que existen diferencias en la atención de necesidades de destrezas y conocimiento. Las frecuencias bajas de estos indicadores se asocian más a las empresas con 1-19 empleados.
3	Hipótesis3-1: menos del 50% de las empresas con 1-19 empleados tienen acceso a infraestructura tecnológica	Se rechazó la hipótesis nula3-1. Por lo tanto, se encontró suficiente evidencia para inferir que más de la mitad de éstas empresas no tienen acceso a una infraestructura tecnológica básica, excepto para los indicadores de uso de computadoras y acceso a Internet.
3	Hipotesis3-2: menos del 50% de las empresas con 1-19 empleados utilizan su infraestructura para transacciones electrónicas	Se rechazó la hipótesis nula3-2. Por lo tanto, se encontró suficiente evidencia para inferir que más de la mitad de las empresas con 1-19 empleados no utilizan su infraestructura tecnológica básica para realizar transacciones electrónicas relacionadas a e-business.
3	Hipótesis3-3: menos del 50% de las empresas con 1-19 empleados atienden sus necesidades de destrezas y conocimiento en tecnología	Se rechazó la hipótesis nula3-2. Por lo tanto, se encontró suficiente evidencia estadística para inferir que más de la mitad de éstas empresas no atienden sus necesidades de destrezas y conocimiento en tecnologías.
4	La mayoría de las empresas no demuestran adopción de actividades o procesos relacionados a e-business	Aproximadamente, 70% de las empresas respondieron no haber implantado e-business. En las empresas que si, el beneficio más común provino del comercio electrónico y el menos de las aplicaciones para negocios. La mayor dificultad se relacionó con el factor organizacional.
5	Hipótesis5-1: menos del 50% de las empresas con 1-19 empleados logran implantar actividades o procesos de e-business	Se rechazó la hipótesis nula5-1. Por lo tanto, se encontró suficiente evidencia para declarar que más de la mitad de las empresas con 1-19 empleados no logran implantar actividades o procesos relacionados a negocios electrónicos, mejor conocido como e-business.
5	Hipotesis5-2: menos del 75% de las empresas con 1-19 empleados han implantado comercio electrónico y/o aplicaciones de negocios	Se rechazó la hipótesis nula5-2. Por lo tanto, se encontró suficiente evidencia para inferir que 8 de 10 empresas con 1-19 empleados no logran desarrollar actividades de comercio electrónico y menos aplicaciones de negocios o servicios internos por Internet.
5	Hipótesis5-3: las empresas con 1-19 empleados tienen menos dificultad para e-business por factores organizacionales y mercado	Se rechazó la hipótesis nula5-3. Por lo tanto, se encontró suficiente evidencia para inferir que el obstáculo para e-business más probable en las empresas con 1-19 empleados esta relacionado mayormente al factor organizacional y mercado sobre el factor tecnológico.
5	Hipótesis5-4: las empresas con 1-19 empleados seleccionarán la opción de arrendar la infraestructura tecnológica para e-business	Se aceptó la hipótesis nula5-4. Por lo tanto, no se encontró suficiente evidencia para inferir que para las empresas con 1-19 empleados la selección de arrendamiento de la infraestructura tecnológica para e-business es más probable que la opción de adquirirla.
6	La oferta actual de servicios y aplicaciones Web-based para negocios no es apropiada para las empresas con 1-19 empleados	En términos de alcance de la oferta para los criterios de servicios Web-based para negocios y la fortaleza de su evidencia encontrada en la muestra de sitios webs, en promedio, la oferta no es adecuada para el perfil de las empresas con 1-19 empleados.

Sobre el perfil general de la muestra de empresas, en términos de acceso y uso de tecnologías de información, se concluye que aproximadamente 4 de cada 10 empresas no utilizan computadoras ni tienen acceso al Internet. Además, el restante de los indicadores de infraestructura básica demostró que existen limitaciones en acceso y uso para estas empresas. Los más notables son las aplicaciones o software para procesos de negocio y las actividades de comercio electrónico. Estas limitaciones en acceso a infraestructura básica están más representados en empresas de menos de 20 empleados, definidas en la investigación como empresas de menor tamaño. El mejor ejemplo lo fue el indicador de posesión de sitio

web, donde 3 de cada 10 empresas no poseen uno. Un sito web, según la literatura consultada, es reiteradamente considerado como importante en términos de las oportunidades de ayudar a la empresa a mercadear sus productos, comunicación entre los empleados, servicio al cliente y desarrollo de comercio electrónico. Las posibilidades de que el perfil de acceso y uso a tecnologías básicas pueda ser aún más limitado, está sustentada por los resultados de indicadores en empresas que si respondieron que tenían acceso a computadoras e Internet. En este grupo, la cantidad de computadoras con conexión a Internet de banda ancha y la cantidad de empleados que poseen las destrezas para utilizarlas correctamente añadió una restricción adicional a los resultados iníciales. De las empresas que afirmaron tener algún tipo de acceso a infraestructura tecnológica básica, también los resultados demostraron que existen ciertas limitaciones en el uso de esta infraestructura para realizar comercio electrónico.

De los hallazgos más relevantes sobre este aspecto se destacó que solo el 15% de las empresas realizó ventas por Internet durante el año del estudio. Por otro lado, sobre la proporción de empresas que respondió poseer un sito web, aproximadamente la mitad de ellas lo utilizaron para proveer el catálogo de sus productos y permitir a los clientes ordenar, comprar o pagar a través del mismo. Para completar el perfil tecnológico de las empresas de la región de estudio se analizaron los resultados sobre como estas empresas atendieron sus necesidades de destrezas y conocimiento en el uso de tecnologías de información. Con este análisis se llegó a la conclusión que una proporción mayoritaria de las empresas no atendieron estas necesidades, en especial aquellas en los renglones de menos cantidad de empleados. Para describir efectivamente esta brecha digital empresarial se realizaron análisis estadísticos más allá de exponer resultados en proporciones y frecuencias. Como se muestra en la Tabla de resultados, para cada uno de ellos se rechazó la hipótesis nula. Por lo tanto, se encontró suficiente evidencia estadística para concluir que existen diferencias significativas entre las empresas de Puerto Rico en la manera que logran acceso y utilizan la infraestructura tecnológica básica, realizan actividades de comercio electrónico y atienden sus necesidades de destrezas y conocimiento en el uso de tecnología.

En la medición de la brecha digital empresarial fue notable la gran disparidad entre las empresas en como utilizan aplicaciones especializadas para sustentar procesos de negocio y servicios internos. Además, se observó una limitada o pobre ejecución de actividades relacionadas a comercio electrónico, en especial la referente al uso del sitio web para vender y manejar las relaciones con los clientes. Como se muestra en la Tabla de los resultados resumidos, las hipótesis nulas fueron rechazadas para estas premisas. O sea, más de la mitad de las empresas de menor tamaño no tienen acceso a infraestructura de e-business, no utilizan su infraestructura para realizar procesos de e-business y no atienden sus necesidades de destrezas y conocimiento sobre el uso de estas tecnologías. ellas carecen del la infraestructura adecuada y el conocimiento para sustentar actividades de e-business. El hallazgo más contundente sobre estos resultados son las posibles implicaciones referente a que en promedio 7 de cada 10 empresas no lograron implantar ninguna actividad de e-business durante el año del estudio. En el subgrupo de empresas de menos de 20 empleados el perfil es aún más limitado, lo que implica que el concepto de e-business no es muy común o conocido en este renglón. Del 20% de las empresas de menor tamaño que respondió haber realizado alguna actividad de e-business, el comercio electrónico fue el más frecuente y las aplicaciones para procesos y servicios internos apenas lograron frecuencias significativas para desarrollar un análisis. Los resultados se resumen en la conclusión de que con gran probabilidad una considerable cantidad de empresas con entre 1 a 19 empleados no están poniendo en práctica actividades esenciales como comercio electrónico y menos aún aplicaciones para procesos internos.

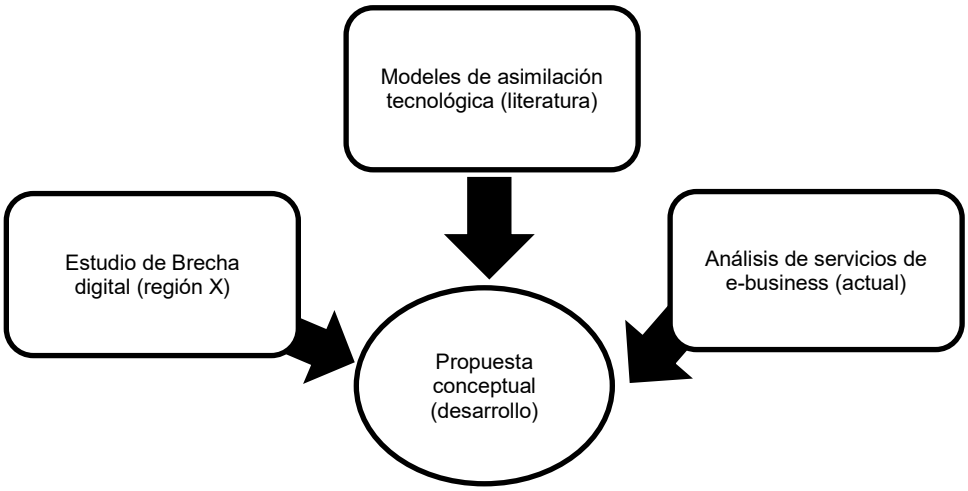
Específicamente para el perfil de estas empresas es recomendable que los proyectos de asimilación tecnológica contengan actividades estratégicas de transformación organizacional y nuevos enfoques hacia el mercado y sus clientes. Según los resultados, las dificultades en la asimilación tecnológica están más asociadas a factores organizacionales y del mercado que a factores relacionados a las tecnologías que se desean implantar, en particular las relacionadas a e-business. A través del proceso de avalúo de la muestra de sitios webs de proveedores de estos servicios, en una selección de criterios y atributos en términos de

alcance y fortaleza de la evidencia, se constató que en general la oferta actual no es adecuada con el perfil y las necesidades de las empresas.

CONCLUSIONES

La presunción fundamental a puntó hacia la existencia de una brecha digital empresarial. Aunque de carácter muy obvio, la poca o ninguna recopilación previa de datos al respecto sobre un sector empresarial de Puerto Rico justificó su comprobación. Dentro de los hallazgos más relevantes se pueden mencionar; la mayoritaria proporción de empresas con limitaciones en acceso a una infraestructura tecnológica básica, la incapacidad de las empresas de implantar actividades relacionadas a e-business y el descuido en la atención de obtener conocimiento, desarrollar destrezas y una estructura organizacional ágil para a la asimilación de tecnologías. Además de comprobar la existencia de la brecha digital, el estudio incluyó la asociación de los indicadores de frecuencias bajas con algún subgrupo de empresas en particular. Como se esperaba, el subgrupo de empresas de menor tamaño fue el más desaventajado según los resultados a los indicadores.

Sus hallazgos son aún más intensos que los mencionados sobre la muestra total. En el estudio se encontró que las limitaciones sobre infraestructura básica, actividades de e-business y conocimiento en tecnologías aplica a 7 de cada 10 empresas de menos de 20 empleados de Puerto Rico. Otro elemento incluido en la metodología de la investigación fue el análisis de la oferta actual de servicios y aplicaciones de e-business en la modalidad web-based o por Internet. Los hallazgos más relevantes apuntan a que los proveedores generalizan el nivel de conocimiento, el estado actual de preparación tecnológica, el contexto empresarial y la proyección futura y estratégica de estas empresas dentro del ambiente web. A pesar de que el estudio logró sus objetivos, la reducción de la brecha digital en el sector empresarial es un área de oportunidad que requiere más investigación y propuestas adicionales, más allá de servicios tecnológicos adecuados para las empresas en desventaja. El resultado, un modelo más específico de adopción gradual de e-business para empresas de menor tamaño según el perfil de la región. En la siguiente Figura se muestran la interacción de los elementos genéricos del modelo de adopción tecnológica propuesto.



En la Figura se muestran las variables que representan los elementos de los resultados de brecha digital empresarial en una región y el avalúo de los servicios de e-business encontrados en sitios webs de proveedores que actualmente ofrecen estos servicios. El elemento que representa los modelos de asimilación tecnológica es la contribución del conocimiento disponible en la literatura producto de resultados de investigaciones sobre el tema. El aspecto que mejor caracteriza al modelo es su dinamismo en términos del ajuste en el concepto a medida que se obtenga nuevos modelos de adopción, cambien los indicadores de brecha digital empresarial y/o se actualice la oferta servicios de e-business.

BIBLIOGRAFÍA

Bianco, C. & Peirano, F. (2005). *La Brecha Digital en Argentina, Chile y Uruguay: Resultados de la aplicación de una metodología de evaluación de la e-readiness y del análisis de las principales políticas en material de reducción de la Brecha Digital*. Disponible en el sitio Web del Centro de Estudios sobre Ciencia, Desarrollo y Educación Superior de Buenos Aires, Argentina: htpp://www.centroredes.org.ar
Bridges.org. (2001). Spanning the digital divide: Understanding and tackling the issues. Disponible en el sitio Web de Bridges.org: htpp://www.bridges.org

Carracedo, J. D. (2002). Jerarquías y desigualdades en la sociedad de la información: La estratificación digital en relación con la democracia digital. *Democracia digital: Límites y oportunidades*. Madrid: Editorial Trotta.

Cata, T. & Lee, S. (2006). Adoption of Web-based application in the financial sector: The case of online insurance. *Journal of Internet commerce,* 5(2), 41-61.

Chatterjee, D., Grewal, R. & Sambamurthy, V. (2002). Shaping up for e-commerce: Institutional enablers of the organizational assimilation of Web Technologies. *Management Information Systems Quarterly,* 26(2), 65-89.

Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *Management Information Systems Quarterly,* 13(3), 319-340.

Felicié, A. M. (2006). *Biblioteca pública, sociedad de la información y brecha digital.* Buenos Aires, Argentina: Alfagrama Ediciones.

Forman, C. (2005). The corporate digital divide: Determinants of Internet adoption. *Management Science*, 51(4), 641-654.

Ihlstrom, C. & Nilsson, M. (2003). E-business adoption by SMEs: Prerequisites and attitudes of SMEs in a Swedish network. *Journal of Organizational Computing and Electronic Commerce,* 13(3-4), 211-23.

Labrianidis, L. & Kalogeressis, T. (2004). The digital divide in Europe's rural enterprises. *European Planning Studies*, 14(1), 23-39.

MacGregor, R. & Vrazalic, L. (2006). E-commerce adoption barriers in small business and the differential effects of gender. *Journal of Electronic Commerce in Organizations,* 2, 1-24.

McGranahan, D. (2002). Local context and advanced technology use by small, independent manufacturers in rural areas. *American Journal of Agricultural Economics*, 84(5), 1237-1245.

Mehrtens, J., Cragg, P. B. & Mills, A. M. (2001). A model of Internet adoption by SMEs. *Information & Management*, 39, 165-176.

Min, H. & Galle, W. P. (2001). Electronic commerce-based purchasing: A survey on the perceptual differences between large and small organization. International Journal of Logistics: *Research and Applications*, 4(1), 79-95.

Mirchandani, D. A. & Motwani, J. (2001, Spring). Understanding small business electronic commerce adoption: An empirical analysis. Journal of Computer Information Systems, 70-73.
Monge, R., Alfaro, C. & Alfaro, J. (2005). *Tecnologías de información en las PYMES de Centroamérica: Impacto de la adopción de las tecnologías de la información y la comunicación en el desempeño de las empresas.* Cartago, Costa Rica: Editorial Tecnológica de Costa Rica.

Norris, P. (2001). *Digital divide: Civic engagement, information poverty, and the Internet worldwide*. Cambridge, UK: Cambridge University Press.

O'Brien, J. (2003). *Introduction to information systems: Essentials for the e-business enterprise* (11a. ed.). Boston, EE.UU.: McGraw-Hill Irwin.

Papazoglou, M. & Ribbers, P. (2006). *E-business: Organizational and technical foundations. W*est Sussex, England: John Wiley & Sons Ltd.

Phan, D. D. (2003). E-business development for competitive advantage: A case study. *Information and Management,* 40(6), 581-590.

Poon, S. (2000). Business Environmental and Internet Commerce Benefit: A Small Business Perspective. *European Journal of Information Systems*, 9, 72-81.

Serrano, A. & Martínez, E. (2003). *La brecha digital: Mitos y realidades. Baja California, México*: Editorial Universitaria de la Universidad Autónoma de Baja.

Servon, L. J. (2002). *Bridging the digital divide: Technology, community and public policy.* Malden, MA, EE. UU.: Blackwell Publishing.

Tagliavini, M., Ravarini, A. & Antonelli, A. (2001). An evaluation model for electronic commerce activities within SMEs. *Information Technology and Management*, 2, 211-230.

Warketin, M., Bapna, R. & Sugumaran, V. (2001). The role of mass customization in enhancing supply chain relationship in B2B e-commerce markets. *Journal of Electronic Commerce Research*, 1(2), 1-17.

Warschauer, M. (2003). Technology and social inclusion: Rethinking the digital divide. Cambridge, MA, EE. UU.: MIT Press.

Zhu, K. & Kraemer, K. L. (2005). Post-adoption variations in usage and value of e-business by organizations: Cross-country evidence from the retail industry. Information Systems Research, 16(1), 61-84.

BIOGRAFÍA

Antonio L. Llorens Gómez es doctor en Administración de Empresas de la especialidad en Gerencia de Sistemas de Información de la Universidad del Turabo en Puerto Rico. Es catedrático auxiliar en la Escuela de Innovación, Emprendimiento y Negocios de la Universidad del Este ubicada en Km 190 Sabana Abajo en el municipio de Carolina, Puerto Rico.

EFECTOS POR LA ADQUISICIÓN DE COMPROBANTES INEXISTENTES O APÓCRIFOS EN MEXICO

Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila
Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila
Juan Francisco Armendáriz Martínez, Universidad Autónoma de Coahuila
Rosa Margarita Torres Hernández, Universidad Autónoma de Coahuila

RESUMEN

El objetivo de esta investigación es Identificar los efectos en la adquisición de comprobantes inexistentes o apócrifos para evitar que los contribuyentes puedan incurrir en delitos fiscales, el tipo de investigación se considera mixto es decir documental y de campo, se realizaron encuestas a 65 sujetos con especificaciones definidas en el lugar donde se encuentra el fenómeno, aplicando un instrumento de medición de 10 aspectos, y se realizó en Monclova, Coahuila, México en el año 2016. La problemática surge cuando los contribuyentes realizan prácticas indebidas como es la adquisición de comprobantes inexistentes o apócrifos, esto ha ido aumentando debido a que hay sujetos que están dispuestos a adquirir este tipo de comprobantes con la idea de atenuar o abatir indebidamente la carga tributaria y quien oferta esta práctica son asesores que están consientes del riesgo en que incurre el contribuyente, la idea base esta sustentada en el artículo 69-B del Código Fiscal de la Federación. El resultado es que los contribuyentes conocen las características de los comprobantes inexistentes mas no la valoración de pruebas. Se concluye que los contribuyentes desconocen los efectos al incurrir en delitos fiscales como: evadir, eludir simular y por ende aparecer en listas emitida por la Autoridad competente de contribuyentes identificados para desvirtuar los hechos.

PALABRAS CLAVES: Comprobantes Inexistentes, Delito, Gobernado

EFFECTS OF THE ACQUISITION OF VOUCHERS IN MEXICO INEXISTENT OR APOCRYPHA

ABSTRACT

The objective of this research is to identify the effects on the acquisition of non-existent or apocryphal proof to prevent taxpayers can incur tax offenses, type of research is considered mixed ie documentary and field surveys of 65 subjects were performed with specifications defined in the place where the phenomenon, using a measuring instrument 10 aspects, and performed in Monclova, Coahuila, Mexico in 2016. the problem arises when taxpayers made malpractices such as the acquisition of nonexistent vouchers or apocryphal, this has been increasing because there are individuals who are willing to acquire such proof with the idea of easing or unduly abate the tax burden and who offer this practice are advisors who are aware of the risk incurred by the taxpayer, the basic idea is supported by Article 69-B of the Tax Code of the Federation. The result is that taxpayers know the characteristics of vouchers but not nonexistent assessment of evidence. It is concluded that taxpayers know the effects to incur tax crimes as: evade, avoid and thus simulate appear on lists issued by the competent authority identified taxpayers to rebut the facts.

JEL: K420**,** K4, K39

KEYWORDS: False Vouchers, Crime, Fraud, Ruled

INTRODUCCIÓN

Para esta investigación se utilizaron libros, revistas, Constitución Política de los Estados Unidos Mexicanos, Código Fiscal de la Federación entre otras leyes, para la estadística se realizaron encuestas a sujetos con características específicas en el lugar donde se encuentra el fenómeno. Los contribuyentes desconocen los riesgos que tienen al adquirir comprobantes inexistentes o son persuadidos por asesores con el fin de disminuir la base gravable y por ende pagar menos impuestos, y estos asesores a la vez cobran importantes comisiones por ser intermediarios en el proceso de adquisición y venta, conocen los procedimientos y contactos para adquirir comprobantes apócrifos y esta claro que cobran por este servicio al contactar personas que se dedican a esta actividad ilícita, se pretende difundir a los gobernados o contribuyentes los riesgos que tienen al realizar este tipo de actividad con la idea que disminuya y por ende desaparezca la defraudación fiscal que se considera una disminución en la recaudación de impuestos, por ende una afectación al país, este ingreso es para sufragar el gasto publico como bien lo establece la Constitución Política de los Estados Unidos Mexicanos.

El desarrollo consiste en: planteamiento del problema de los comprobantes inexistentes, sustentado en el articulo 69-B del Código Fiscal de la Federación, el objetivo general, objetivos específicos, preguntas de investigación, justificación, revisión de literatura el cual se presentan antecedentes históricos; la ciencia cuenta con el hallazgo del primer comprobante que se tiene evidencia, el desarrollo de como ha evolucionado la estructura del comprobantes hasta hoy, se contestaran las preguntas: ¿cómo identificar los efectos en la adquisición de comprobantes fiscales? y ¿Cómo evaluar los actos de evasión y simulación fiscales?. en Metodología se considera el enfoque Mixto es decir cualitativo y cuantitativo en el cual se aplica un cuestionario a 65 sujetos de los cuales: 33 son Contadores Públicos y 32 son contribuyentes, en la sección de resultados se presenta el hallazgo así como sección de conclusiones de la investigación, y por último referencias bibliográficas.

REVISION DE LITERATURA

Antecedentes Históricos

Según un diccionario, la palabra ciencia se define como "conjunto e conocimientos sobre las cosas, hechos o fenómenos, obtenidos mediante el estudio y la observación", obtener esos conocimientos conlleva mucho esfuerzo y no siempre se consiguen los resultados deseados. Hay científicos y filósofos muy conocidos que llevan razonamientos más allá. Según el escritor Amir Aczel, promueven un argumento científico en contra de la existencia de Dios". Otros dicen que creer en los actos de Dios de la biblia es como creer en "magia" y que la ciencia ha de ser liberada de cualquier "entresijo sobrenatural" (Atalaya, 2015). No obstante hay estudiosos que dan crédito y consideran la biblia como la Ley mas importante del universo así lo menciona textualmente en el libro Columna de Hierro. Cicerón y el esplendor del imperio Romano de Taylor Caldwell, traducido por De Obregón. "Hay la Ley de Dios, de la cual proceden todas las leyes equitativas de los hombres y a la cual deben estos ajustarse si no quieren morir en la opresión, el caos y la desesperación" (De Obregon, 2004)

En la antigüedad la ley de Dios exigía que los sacrificios que se llevaban al templo fuera de la máxima calidad. Dios no aceptaba ofrendas defectuosas (Éxodo 23:19; levíticos 22:21-24). Filón, escritor judío del siglo I, señala que los sacerdotes inspeccionaban los animales desde la cabeza hasta el extremo de las patas para verificar que estuvieran sanos y "sin defecto alguno". previamente inspeccionados por los sacerdotes. Para esta situación y el tema de estudio se presenta un descubrimiento que da valor agregado.
En el 2011, un equipo de arqueólogos descubrió una ficha o comprobante e ese tipo en los alrededores del templo: un sello de arcilla en forma de moneda que data de entre el siglo I antes de nuestra era y el año 70 de nuestra era, tiene inscritas dos palabras arameas que se han traducido "puro para Dios". Se cree que los oficiales del templo ataban estas fichas a los productos o animales destinados a los rituales (Atalaya, 2014).

Comprobante de arcilla, este sello de arcilla del templo de Jerusalén, tiene mas de dos mil años. Ficha o comprobante encontrado en los alrededores del tempo: un sello de arcilla en forma de moneda que data de entre el siglo I antes de nuestra era y el año 70 de nuestra era.

Comprobantes Fiscales.

Concepto, requisitos y funciones establece: los comprobantes fiscales son los medios de convicción a través de los cuales los contribuyentes acreditan el tipo de actos o las actividades que realizan para efectos fiscales. Esto es, si un contribuyente desempeña alguna actividad o interviene en un acontecimiento que actualiza el hecho imponible por el que debe pagar una contribución, entonces deberá emitir el comprobante fiscal correspondiente para determinar su situación respecto del tributo que en concreto tenga que pagar; de igual forma, quien solicite un servicio o intervenga en un hecho por el que se genera un tributo, tiene la obligación de solicitar el comprobante respectivo (Cossío, 2013).

De acuerdo a Código Fiscal de la Federación: cuando las leyes fiscales establezcan la obligación de expedir comprobantes fiscales por los actos o actividades que realicen, por los ingresos que se perciban o por las retenciones de contribuciones que efectúen, los contribuyentes deberán emitirlos mediante documentos digitales a través de la página de Internet del Servicio de Administración Tributaria. Las personas que adquieran bienes, disfruten de su uso o goce temporal, reciban servicios o aquéllas a las que les hubieren retenido contribuciones deberán solicitar el comprobante fiscal digital por Internet respectivo (CFF, 2014). Contar con comprobantes fiscales sirven para sustentar con la obligación legal que establece el 29 del Código Fiscal de la Federación, en lo general, y con las leyes tributarias, en lo particular, establecen para dejar constancia fehaciente -principalmente documental o por cualquier otro medio verificable de que existió un hecho o acto gravado por una contribución y determinar cual es la situación fiscal en concreto de un contribuyente. Asimismo, en atención a la mecánica impositiva de cada ley tributaria, los referidos comprobantes también se utilizan para deducir o acreditar determinados conceptos para efectos tributarios. Sin embargo, no cualquier medio de convicción puede considerarse comprobante fiscal, sino únicamente los que cumplan con los requisitos previstos en el artículo 29-A del indicado ordenamiento y, en su caso, con los establecidos en las leyes tributarias especiales, en específico, los que deban considerarse así en atención al diseño normativo de cada tributo en lo particular (Cossío, 2013). De acuerdo a los antecedentes históricos se ha expuesto el desarrollo de los comprobantes y su respectivo uso, en este supuesto para dar validez a un acuerdo o contrato legal establecido entre partes, tener evidencia que se realizó una situación con terceros, ahora se está en la era digital, se espera que dentro de poco los comprobantes físicos están a punto de desaparecer por completo, pero donde se van a resguardar para su custodia es una pregunta que tal vez algunos tengan en mente, se esperan sorpresas.

Comprobantes Inexistentes

De entrada y de acuerdo al artículo 69-B del Código Fiscal de la Federación: "cuando la autoridad fiscal detecte que un contribuyente ha estado emitiendo comprobantes sin contar con los activos, personal, infraestructura o capacidad material, directa o indirectamente, para prestar los servicios o producir, comercializar o entregar los bienes que amparan tales comprobantes, o bien, que dichos contribuyentes se encuentren no localizados, se presumirá la inexistencia de las operaciones amparadas en tales comprobantes" (CFF, 2014). El párrafo citado tiene ideas claves para caer en la inexistencia por ejemplo hasta que la autoridad detecte es decir si no detecta no sucede el efecto. La segunda idea es: no localizados es decir en que momento se pueden identificar como tal no localizados y la autoridad presume la inexistencia de las actividades por ende la inexistencia del comprobante o la nada jurídico. El termino jurídico Inexistencia citado por el Diccionario Jurídico. 1 dentro de la teoría clásica tripartita se define a los actos inexistentes como aquellos que no reúnen los elementos de hecho que supone su naturaleza o su objeto, y en ausencia de los cuales es lógicamente imposible concebir su existencia 1999 (Martinez). Por su parte, el Articulo 1794 CC especifica que son elementos esenciales o de existencia el consentimiento y

el objeto que pueda ser materia del contrato. La doctrina ha aumentado la solemnidad como una forma especifica sin la cual el acto no surge en el mundo jurídico. El art. 2224 CC contiene, pese a la notoria falta de técnica, las características de la inexistencia, mismas que se desprenden de la teoría elaborada por Bonnecase (Elementos, t.I, p. 4949).

Bonnecase explica que la inexistencia del acto jurídico presupone la falta de los elementos esenciales u orgánicos indispensables para que dicho acto este dotado de vida jurídica. Tales elementos, continúa, son de dos tipos: subjetivos o psicológicos (voluntad) y objetivos o materiales (objeto y solemnidad). Las características de esta figura son: el acto afectado por ella no produce efecto alguno; no puede convalidarse; puede hacerse valer por cualquier interesado, y no necesita declararse judicialmente. Añade este autor que los efectos que pudiere producir un acto inexistente son meros hechos materiales y no efectos jurídicos.

El concepto de inexistencia es importado a nuestro derecho solo a partir del CC vigente, momento en que se inicio en la doctrina nacional una enconada lucha entre sus defensores y opositores. Las principales criticas son dirigidas a la denominación del concepto. No puede estudiarse jurídicamente la nada _ dicen_ ; el enunciado: el acto jurídico inexistente no produce efecto alguno, implica la existencia de lo inexistente lo cual nos lleva a sustentar toda una doctrina jurídica en una enorme contradicción. Propone la denominación: ineficacia para designar aquellos actos que no producen efectos jurídicos que en nuestra legislación son considerados como inexistentes.

Derivado del ejercicio de las atribuciones y facultades conferidas en las disposiciones fiscales vigentes, esta Administración Central, dentro de los expedientes que obran en la misma, así como en las bases de datos del Servicio de Administración Tributaria a los que tiene acceso y utiliza de conformidad con el artículo 63, párrafos primero y ultimo del Código Fiscal de la Federación, ha detectado que los contribuyentes que se nombran en el Anexo 1, que es parte integrante del presente oficio, emitieron comprobantes fiscales sin contar con los activos, personal, infraestructura o capacidad material para prestar los servicios o producir, comercializar o entregar los bienes que amparan tales comprobantes (IMCP, 2016).

Plazo Para Argumentar

De acuerdo al segundo párrafo del Artículo 69 B. En este supuesto, procederá a notificar a los contribuyentes que se encuentren en dicha situación a través de su buzón tributario, de la página de internet del Servicio de Administración Tributaria, así como mediante publicación en el Diario Oficial de la Federación, con el objeto de que aquellos contribuyentes puedan manifestar ante la autoridad fiscal lo que a su derecho convenga y aportar la documentación e información que consideren pertinentes para desvirtuar los hechos que llevaron a la autoridad a notificarlos. Para ello, los contribuyentes interesados contarán con un plazo de quince días contados a partir de la última de las notificaciones que se hayan efectuado (CFF, 2016). Es responsabilidad social del Contador publico analizar e informar al empresario el verdadero impacto de la contabilidad electrónica, toda vez que el fisco se molestó por el pago de impuestos, determinado libremente por el contador y empresario, ahora con la información digital en poder del fisco será posible determinar nuevas bases impositivas al eliminar gastos inversiones y costos que a juicio de la autoridad sean ajenos a la actividad normal de la empresa ejemplo de esta partida pueden ser vehículos y combustibles usados por la familia, inversiones no necesarias, gastos de viáticos anormales, novias y similares, personal en nominas, aviadores, familiares y otros (Saucedo, 2016).

El momento de argumentar a la autoridad esto debera ser por el buzon tributario para desvirturar los hechos en plazos determinados, como se conoce que el contribuyente tiene libertad de realizar calculos, no obstante con la contabilidad electronica es mas accesible para la autoridad identiificar egresos que no son estrictamente indispensables y por ende tener nuevas bases impositivas y pagar impuestos reales, para esto se requiere contar con asesores honestos que informen al contribuyente el verdadero fondo. El estado para

cumplir con la finalidad para lo cual fue creado debe llevar a cabo funciones que en forma de atribuciones delega a la administración pública que es la de controlar.

El SAT, valorará las pruebas que el contribuyente presente a través del buzón en un plazo de cinco días, los contribuyentes que no hayan desvirtuado los hechos son los que se publicaran a través Diario Oficial de la Federación a traves del listado. Con la contabilidad electrónica y el buzón tributario, la autoridad tiene mas elementos para realizar la revisión de los contribuyentes y así verficar el cumplimiento correcto de sus facultades. Para el contribuyente debe ser mas complejo realizar fraudes considerando que los procesos de revision son mas rapidos de realizar por la autoridad como lo establece el siguiente autor.

(Enriquez, 2016). La delgada línea entre la contabilidad creativa y el fraude contable.
Algunos ejemplos de fraude contables son los siguientes:

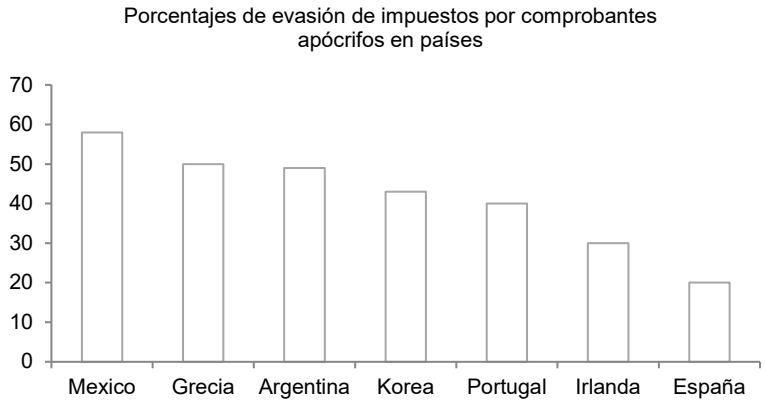
Traslados de facturas para ocultar ingresos y evadir impuestos entre empresas relacionadas de socios.
Sobrevaloración de servicios y bienes
Gastos personales pagados con fondos de la empresa
Bienes o servicios pagados que usualmente no son recibidos.
Alteración de facturas y registros contables.

Ahora bien, tener claridad sobre estos aspectos es de suma importancia, el pasado 15 de junio del 2016, la cámara de diputados aprobó una miscelánea de modificaciones penales al código nacional de procedimientos penales entre las que se encuentra la siguiente. De acuerdo al artículo 421. Ejercicio de la acción penal y responsabilidad penal Autónoma. Las personas jurídicas serán plenamente responsables, de los delitos cometidos a su nombre por su cuenta en su beneficio a través de los medios que ellas proporcionen, cuando se haya determinado que además existió inobservancia del debido control en su organización. Lo anterior con independencia de la responsabilidad penal en que puedan incurrir sus representantes o administradores de hecho o de derecho. Cada vez la autoridad cuenta con mas instrumentos o herramientas en este caso leyes o códigos para evitar fraudes sin embargo el contribuyente siempre está a la expectativa en espera de ideas, o asesores que puedan encontrar formas de evadir al fisco, por ende se necesita incrementar la comunicación con una ley que pueda persuadir su conciencia para disminuir o acabar con la corrupción en los contribuyentes.

La lista emitida por el SAT, el día 01 de septiembre de 2016, en la cual aparecen 193 contribuyentes publicados, que no realizaron el procedimiento de desvirtuar los hechos, esto de acuerdo al Código Fiscal de la Federación en el artículo 69-B. Existen infinidad de actos de corrupción, como es: transferencias bancarias a paraísos fiscales. Usualmente este tipo de corrupción está asociada a cuantiosos pagos de dinero y que suelen verse inmersos en esquemas más o menos sofisticados de lavado de dinero. Son cuando se detectan, los asuntos relacionados con la llamada “gran corrupción”: la corrupción de las grandes cifras y de los nombres públicos (Del Castillo, 2016).

Con la corrupción suben los impuestos sin que se den cuenta. El foro económico mundial calcula que la corrupción aumenta el costo de hacer negocios hasta el 10% como promedio. La corrupción dificulta en el desarrollo económico, perjudica la integridad del sector privado y desvía los fondos a reducir la pobreza. Actúa como una especie de impuesto oculto, un gasto indirecto y legal que disuade a los inversores, lo que causa pérdidas de empleos y en última instancia mantiene al país sumido en la pobreza (Matus, 2016).La corrupción dificulta el desarrollo económico perjudica la integridad del sector privado y desvía los fondos destinados a reducir la pobreza.

Figura 1: Comparación en Países Por Evasión Por Comprobantes Apócrifos



De acuerdo a la figura, se presenta comparación de países por evasión fiscal de comprobantes apócrifos, se representa en porcentajes de impuestos siete países en los cuales se encuentra México y tiene el primer lugar de corrupción en comprobantes fiscales, Grecia el segundo lugar, en el caso de España es donde existe menos corrupción en comprobantes fiscales, Fuente: Brandt, N. y Pailcar, R. (2011). Fiscal Reforma for a Strongeer Fairer and Cleaner México Economy. OECD.

Esta problemática es difícil de abordar, debido a que son diversas las formas en las que la evasión fiscal se presenta en México. "La evasión por la utilización de comprobantes apócrifos representó alrededor de 16 mil millones de pesos anuales en el período de estudio: 11mil millones corresponden a ISR y 5 mil millones al IVA" (citado por Barajas, et al, 2011). En Brasil y otros países de la OCDE, el uso de comprobantes fiscales digitales ha disminuido en buena medida la evasión fiscal. Dicho programa ya se ha estado implementando en México pero es necesario su consolidación. En 2008, este problema representó cerca del 5% del PIB Mexicano. Incluso, en regímenes fiscales especiales como el Régimen fiscal para pequeños contribuyentes (REPECOS) ahora llamados RIF, la tasa de evasión fiscal es del 95%, lo cual indica que aun en cuando se ofrecen privilegios fiscales, las empresas no están dispuestas a pagar impuestos (Mejía, 2014). De acuerdo a los países que aparecen en la tabla México ocupa el primer lugar en defraudación en comprobantes fiscales comparado México con seis países, después le sigue Argentina y la que tiene menos índice de corrupción es España.

METODOLOGIA

La presente investigación es de carácter Mixto cuantitativo y Cualitativo, se realizó en el año 2016 en la ciudad de Monclova, Coahuila, México. De acuerdo a las variables o indicadores de la Tabla 1. Se aplicó un instrumento, con 10 reactivos para encuestar a 65 sujetos de los cuales: 33 son contadores públicos que laboran en despachos y 32 encuestas a contribuyentes de diferentes actividades, en las que se presentó el cuestionario con 10 variables en afirmaciones de acuerdo a la tabla 1; para conocer el nivel de importancia de cada una de las variables: Nada, poco, regular y mucho, con valor numérico de cero a tres en escala de Likert. Con el objetivo de saber si conocen los comprobantes apócrifos, los efectos y por ende si se materializa esta práctica indebida, en la adquisición y venta. Con los datos obtenidos de las encuestas se realizó un procedimiento en Excel lo cual se alimentó la base de datos para obtener la estadística y calcular los resultado, de esta manera se estará en posibilidades de obtener los resultados para la interpretación.

Tabla 1: Variables e Indicadores

	Variables o Aspectos	Indicadores			
1	Comprobantes Apócrifos	Nada	Poco	Regular	Mucho
2	Operaciones Inexistentes				
3	Simulacion en actos				
4	Artículo 69- B de CFF				
5	Acreditar el bien o servicio				
6	Presentar delaración complementaria				
7	Presunción de la auditoría				
8	Notificación				
9	Valoracion de Pruebas				
10	Publicacion en Listas del SAT				

En esta tabla aparecen diez variables de acuerdo a la idea base de la investigación, con valores de: 0 nada, 1 poco, 2 regular y 3 mucho para aplicar a los sujetos y conocer el nivel de conocimiento para su aplicación.

RESULTADOS

Una vez procesados los datos recopilados se obtuvieron los siguientes resultados. Como se muestra en la tabla 2 del análisis descriptivo: Media (X), Moda (Mo), Desviación Estándar (S), Mínimo (Min) y Máximo (Max); donde se observa el comportamiento de las variables con respecto al fenómeno de investigación; para las variables estudiadas, los sujetos evaluaron de cero a tres equivalentes que conocen nada a mucho en las diez variables de estudio, los sujetos encuestados se fueron a valores mínimos de la escala, como se muestra en la Moda, ya que la mayor parte de los sujetos está de acuerdo en señalar que conocen poco del tema de investigación. Obteniendo el 95% de confianza.

Tabla 2: Análisis Descriptivo

Variables	Media	Moda	Desviación Estándar	Mínimo	Máximo	Nivel de Confianza (95.0%)
Comprobantes Apocrifos	1.86	2	0.95	0	3	0.24
Operaciones Inexistentes	1.78	2	0.89	0	3	0.22
Simulacion	1.78	2	0.91	0	3	0.23
Acreditar el bien o servicio	1.63	2	0.84	0	3	0.21
Publicacion de listas	1.63	2	0.91	0	3	0.23
Presentar declaracion complementaria	1.55	2	0.83	0	3	0.21
Presuncion de la autoridad	1.52	2	0.83	0	3	0.21
Notificacion	1.52	2	0.92	0	3	0.23
Art.69-B CFF	1.51	2	0.90	0	3	0.22
Valoracion de pruebas	1.48	2	0.90	0	3	0.22

En la tabla del análisis se observa las diez variables, así como los estadígrafos de la media, moda, desviación estándar, mínimo y máximo así como nivel de confianza, se identifica que pocos conocen del tema de investigación, ya que con el resultado de la Moda que es la que mas se repite es el numeral 2, la mayoría indica que conocen poco al medir el conocimiento y el uso o la aplicación.

En la tabla 4, se muestra el segundo aspecto con los resultados del análisis de Medias, donde se observa el comportamiento del fenómeno con respecto a las variables que más conocen y las que menos conocen los sujetos.

Tabla 4: Análisis de Media

Variables	Media
Comprobantes Apocrifos	1.86
Operaciones Inexistentes	1.78
Simulacion	1.78
Acreditar el bien o servicio	1.63
Publicacion de listas	1.63
Presentar declaracion complementaria	1.55
Presuncion de la autoridad	1.52
Notificacion	1.52
Art.69-B CFF	1.51
Valoracion de pruebas	1.48
Xx= 1.62 S= 0.03 LS= 1.66 LI=1.58	

Resultado del análisis de la media: se establecen para ubicar las variables que menos y más significancia para los sujetos estudiados. Como es que la mayoría sabe que es un Comprobante Apócrifo, pero no saben de la valoración de las pruebas cuando la autoridad les requiere por ende caen en delito de defraudación fiscal.

En el análisis de la media, los resultados los resultados indican que variables conocen mejor loa contribuyentes, en la tabla se filtra de mayor a menor y se observa que de las diez variables de estudio la que mejor conocen los contribuyentes es comprobantes apócrifos p inexistentes y lo que menos conocen es la valoración de pruebas, como decir saben adquirirlas pero no conocen los efectos y los riesgos que conllevan hasta caer en delitos de defraudación fiscal.

CONCLUSIONES

Se identifican los efectos en la adquisición de comprobantes inexistentes o apócrifos como son: la evasión, elusión y por ende lleva a un delito, esto para evitar que los contribuyentes conozcan y eviten incurrir en delitos fiscales. Los contribuyentes realizan prácticas indebidas como es la adquisición de comprobantes inexistentes o apócrifos, esto ha sido aumentando debido a que hay sujetos que están dispuestos a adquirir este tipo de comprobantes con la idea de atenuar o abatir indebidamente la carga tributaria y quien oferta esta práctica son asesores que están consientes del riesgo en que incurre el contribuyente. Para que exista hecho imponible es menester que exista subsunción, es decir, el fenómeno consiste que un hecho configure rigurosamente la previsión hipotética de la ley. Se dice que un hecho se subsume en la hipótesis legal cuando corresponde completa y rigurosamente a la descripción que de el hace la ley. Para que el comprobante sea deducible el egreso debe corresponder a la actividad y ser estrictamente indispensable para desarrollar la actividad, encuadrar el comprobante con la actividad del contribuyente es cuando se da la subsunción, un elemento sin el otro es la nada jurídica y sin esto cae en la inexistencia. Se identifica que los contribuyentes desconocen los efectos al incurrir en delitos fiscales como: evadir , eludir, simular y por ende aparecer en listas emitidas por la autoridad competente de contribuyentes identificados que no logran desvirtuar los hechos. Para evitar ser confundido los contribuyentes deben documentar todas sus operaciones y verificar que sus proveedores de bienes y servicios que no aparezca como EFOS o EDOS por que estarán en procesos legales y penales.

Es alarmante y su incremento es un enorme factor de la corrupción como se observo en la figura 1. México ocupa el primer lugar en trafico de comprobantes apócrifos, es relévate identificar el fondo, se presentan varias interrogantes: en que momento nace la corrupción en México? En que situación ocurre? quienes estarán involucrados, que se requiere para evitar?, la afirmación es que hay corrupción por que existen mas de dos sujetos que han llegado a acuerdos ilícitos, estas preguntas se consideraran en futuras investigaciones. Pero que se puede hacer para atenuar la corrupción? Persuadirlos a leer mucho, como los entendidos que se enamoran de lo que leen hasta que convierta la lectura en un paraíso; que los legisladores

agreguen a las leyes por ejemplo: beneficios que recibirán la familia y el contribuyente, si este paga con honestidad los impuestos, hasta la persona mas importante del universo Jesucristo pagó impuestos para evitar ser causa de tropiezo para los demás. Pero que se puede hacer para atenuar la corrupción?, persuadirlos a leer muchos libros como los entendidos que se enamoren de lo que leen hasta que conviertan la lectura en un paraíso, a las leyes vigentes que le agreguen por ejemplo: los beneficios que recibirán la familia y el contribuyente si éste paga con honestidad los impuestos entre otros beneficios, hasta la persona mas importante del Universo Jesucristo pagó impuestos para evitar ser causa de tropiezo para los demás.

BIBLIOGRAFIA

CFF. (30 de 12 de 2014). www5.diputados.gob.mx, 2014. (C. d. Union, Editor) Retrieved 16 de 09 de 2016 from www5.diputados.gob.mx: http.www5.diputados.gob.mx

Cossío, R. (06 de 03 de 2013). Amparo directo de revision. Identificar los efecctos en adquisicion de comprobantes inexistentes o apocrifos . Mexico, ciudad, Mexico: 84/2013.

CPEUM. (27 de 05 de 2015). www.5.diputados.gob.mx. (d. Secreteria , Producer, & Constitucion Politica de los Estados Unidos Mexicanos) From Camara de Diputados del Congreso de la Union: www.5 diputados.gob.mx

Atalaya. (01 de junio de 2015). La ciencia ha vencido la Biblia. Los logros de la ciencia , 33 (1665-417X) , La Torre de Vigia,AR. (J. 2. Reyes , Ed.) Mexico, Mexico, Azcapotzalco.

Del Catillo, A. (2016). Preguntas claves para entender la corrupcion. (IMCP, Ed.) Contaduría Pública , 44 (525), 38-41.

De Obregon, E. 2. (2004). La Columna de Hierro. México, Méxio: D.R EDITORIAL OCEANO DE MEXICO, SA DE CV.

Enriquez, S. (2016). Fraude Fiscal. Instituto Mexicano de Contadores Públicos (528).

IMCP, 2. (01 de 09 de 2016). INSTITUTO MEXICANO DE CONTADORES PUBLICOS. (SHCP, Producer, & IMCP) Retrieved 07 de 09 de 2016 from noticias fiscales: http://imcp.org.mx/noticias fiscales

jw.org. (01 de Abril de 2016). La atalaya, español. (A. La Torre de Vigia, Editor, & tema cultural historico) Retrieved 18 de Septiembre de 2016 from jw.org: www.jw.org

Martinez, V. 1. Diccionario Júridico Mexicano. In D. M. Valadez, Diccionario Juridico Mexicano (segunda edicion ed., Vol. 2).

Matus, S. (2016). La corrupcion y el desarrollo. (IMCP, Ed.) Contaduría Publica , 44 (525), 14-15.
Mejía, R. (2014). Estudio de las Finanzas Públicas. Retrieved 26 de 10 de 2016 from

SAT, 2. (01 de 05 de 2016). http://www.sat.gob.mx. (Criterios, Editor, SAT, Producer, & -3- RMF 2016) Retrieved 23 de 09 de 2016 from I

Saucedo, H. (2016). Contabilidad electrónica. Instituto Mexicano de Contadores Pùblicos (626).

BIOGRAFIA

Rosa Hilda Hernández Sandoval: es Doctora en Ciencias de lo Fiscal por el Instituto de Especialización para Ejecutivo S.C y catedrática de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, adscrita a la cátedra de: Investigación aplicada I y II, e Impuestos Personas Físicas III. Se puede contactar en la Facultad de Contaduría y Administración en carretera 57 km. 4.5, Monclova, Coahuila, México.

Juan Francisco Armendáriz Martínez: es candidato a Doctor en Alta Dirección de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, en carretera 57 km. 4.5, Monclova, Coahuila México. Catedrático adscrito a la materia de Investigación aplicada I, se

Sandra de la Garza Cienfuegos: es Doctor en Administración y Alta Dirección, catedrático investigador de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, México. Vías disponibles para hacer contacto en temas de investigación o alianzas para realizar investigaciones en conjunto

Rosa Margarita Torres Hernández: es estudiante de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, es alumna de la carrera de Licenciado en Contaduría Pública. Se puede contactar en la Facultad de Contaduría y Administración en carretera 57 km. 4.5, Monclova, Coahuila, México.

EFECTO DEL COMERCIO ELECTRÓNICO EN EMPRESAS TRADICIONALES DEL SECTOR COMERCIAL EN COLOMBIA

Juan David Corrales Liévano, Universidad Militar Nueva Granada – CEPES
Richard de Jesús Gil Herrera, CEPES – Grupo IOE

RESUMEN

El comercio electrónico ha cobrado importancia en el mundo empresarial. Las ventas efectuadas por esta vía han crecido exponencialmente y cada vez son más las empresas que lo utilizan como estrategia comercial, puesto que ello supone resultados favorables en sus ingresos. Su uso ha creado nuevas oportunidades para los consumidores y las organizaciones creando nuevas formas de hacer negocios. En Colombia, las empresas comerciales tradicionales han aumentado gradualmente el uso de éstas tecnologías conjuntamente con su estrategia implícita de marketing que, aunque va creciendo, su utilización es porcentualmente escasa comparada con países suramericanos. Por este motivo, se estudió el comercio electrónico representado en el total de ventas efectuadas por este medio y su impacto en el crecimiento organizacional. Para tal fin, se presenta un panel longitudinal para los años 2012, 2013 y 2014 para 451 empresas y se observó la evolución para determinar la influencia que estos tienen sobre el crecimiento organizacional visto desde las ventas totales, la utilidad operacional, el total personal promedio contratado en el año y los activos totales al finalizar cada periodo. Dicho análisis se efectuó comparativamente para la pequeña, mediana y grande empresa, arrojando como resultado que aquellas que utilizan el e-commerce como estrategia comercial, crecen en mayor medida.

PALABRAS CLAVE: Comercio Electrónico, Empresas Comerciales, Crecimiento Empresarial e Indicadores de Crecimiento

EFFECT OF E-COMMERCE IN TRADITIONAL COMPANIES OF THE COMMERCIAL SECTOR IN COLOMBIA. FIRST RESULTS

ABSTRACT

The e-commerce has gained importance in the business world. The sales made by this way have grown exponentially and more and more companies use it as a commercial strategy, because this means favorable outcomes in the companies revenues. Its use has created new opportunities for both consumers and organizations allowing creating to include new ways of doing business. In Colombia, traditional commercial enterprises have gradually increased the use of these technologies and their implicit marketing strategy, which, although growing, are scarce compared to other countries in South America region. For this reason, we studied the electronic commerce represented in the total sales made by this via to establish the impact that it has on organizational growth. For this purpose, a longitudinal panel was made for the years 2012, 2013 and 2014 to 451 companies and their evolution was observed to determine the influence they have on organizational growth seen from total sales, operating profit, total average of hired staff and total assets at the end of each period. This analysis was carried out for small, medium and large companies giving the results that the companies that use e-commerce as a commercial strategy, grow to a greater extent than those that do not use it.

JEL: L81, M15

KEYWORDS: E-Commerce, Commercial Enterprises, Business Growth, Growth Indicators

INTRODUCCIÓN

Es indiscutible que la humanidad ha dado saltos agigantados en materia de tecnología en las últimas décadas. Los modelos políticos, económicos, financieros, sociales, educativos y organizacionales se han visto inmersos en nuevos órdenes donde lidera el conocimiento y la información como herramienta fundamental para los quehaceres diarios. De hecho, estos cambios han dado pie a una sociedad que ha tenido que reinventar diferentes esquemas en cada ámbito donde la tecnología y las aplicaciones se han anclado. En el mundo empresarial, la llegada de estas tecnologías influenciadas por el uso masivo y creciente del Internet, ha dejado en manifiesto nuevas formas de hacer negocios. La WEB se ha convertido en una atractiva alternativa por su bajo costo y facilidad para el usuario de comprar por esta vía. Por esta razón, las empresas tradicionales (aquellas que han elaborado su estrategia comercial principalmente en forma presencial), han empezado a vender sus productos y servicios bajo esta estrategia dando inicio a la revolución del comercio electrónico o e-commerce. Tan grande es su significado que Gariboldi (1999) se atreve a sostener que su práctica intensiva "causa y causará un impacto profundo tanto en la economía global como en las economías locales."

Por esta razón, se han definido como objetivo de este trabajo, estudiar las compañías que han implementado el comercio electrónico como complemento dentro de su estrategia comercial. De este modo, tener aproximaciones sobre el e-commerce y el crecimiento empresarial de las compañías tradicionales colombianas, para comenzar a vislumbrar los efectos que puede traer su implementación en el crecimiento de cada organización. De esta forma, el trabajo se estructurará empezando por una breve revisión de la literatura, donde se abordan temas como el comercio electrónico, la categorización de la empresa colombiana y el crecimiento empresarial. Posteriormente, se describirá la metodología implementada en esta investigación y, por último, se presentarán los resultados obtenidos discriminados por la pequeña, mediana y grande empresa.

REVISIÓN DE LITERATURA

Comercio Electrónico

Al tratar el tema de comercio electrónico se hace necesario determinar las diferencias que pueden existir entre éste y el e-business. Dos términos que, aunque presentan divergencias conceptuales entre varios autores, su entendimiento para el presente estudio resulta primordial. Por un lado, existen los que manejan los términos de una manera semejante. Para Mazzarol (2015) "el término "comercio electrónico" se utiliza a menudo indistintamente con el término e-business." No obstante, existen otras posturas donde se manifiestan diferencias. Para O'Brien (2005) citado por Zulhawati y Sutopo (2016) "explica que el e-business es el uso del Internet y otras tecnologías de información y redes para apoyar el e-commerce." Complementando lo anterior, Fernández Gómez (2004) define el comercio electrónico como "toda transacción (incluye banca online) entre compradores y vendedores a través de Internet" mientras el e-business "engloba toda la automatización de los procesos de cadena de valor de una empresa (compras, distribución, logística, ventas, marketing, etc.)" Partiendo de estas últimas definiciones, se logra visualizar como el e-business abarca un campo mucho más extenso. No obstante, solo se estudiará el proceso de compra y venta por medio de Internet, más que entender toda la cadena de abastecimiento, procesos tecnológicos, logística y demás procesos utilizados en el negocio electrónico.

De aquí, que sea necesario definir el e-commerce. Del Águila Obra (2000) lo expone como "el desarrollo de actividades económicas a través de las redes de telecomunicaciones." Mazzarol (2015) citando a Daniel, Wilson y Myers (2002) sostienen que "generalmente se refiere al uso de las TIC para llevar a cabo transacciones empresa a empresa (B2B) y empresa a consumidor (B2C); en esencia para vender bienes y

servicios a través de Internet." Espinoza Saucedo, Cano Anguiano y Lira Obando (2016) le dan un sentido más extenso al término, al no solamente limitarla a transacciones comerciales sino también financieras "desarrolladas entre empresas, consumidores u organizaciones a través de una infraestructura de comunicación electrónica". Aunque en una primera instancia, estas definiciones pareciesen sencillas, ellas cobijan algunas apreciaciones que vale la pena traer a colación. Nótese un consenso entre los diferentes autores en el manejo de las tecnologías de información y comunicación (TIC) como vehículo desarrollador del comercio electrónico y de las connotaciones estrictamente corporativas al tratarse de compra y venta de productos y/o servicios.

Es así como las empresas están utilizando "la red como nuevo canal de venta y otras, que hasta ahora por cuestiones estructurales y de mercado requerían intermediarios y distribuidores, están vendiendo por si solas de forma directa al cliente final a través de Internet" (Jiménez Martínez & Martín de Hoyos, 2007). De esta forma, esta herramienta está cambiando la forma de negocios. "La venta ya no está amarrada a la producción sino a la distribución" (Drucker, 2006), concibiéndose ésta no como "una nueva forma de vender, sino como una completamente nueva, de "permanecer en el mercado" y que, además, está modificando los procesos de gestión, producción y comercio en la economía global" (Cecere & Acatitla, 2016). Estudios recientes como el realizado por Montaño Hurtado y Montoya Rendón (2010) y Gutiérrez Tobar (2015) donde se interesan por el comercio electrónico en la empresa colombiana, son parte central del interés de este trabajo. De hecho, a continuación, se categorizan las empresas en Colombia, para poder realizar un análisis más detallado de la aplicación de estas tecnologías en cada una de esas categorías.

Categorización de la Empresa Colombiana

La clasificación de las empresas colombianas se encuentra establecida por la ley 590 de 2000, con las respectivas modificaciones efectuadas en la ley 905 de 2004 relacionadas en la Tabla 1:

Tabla 1: Clasificación de las Empresas en Colombia

Tamaño	Activos Totales	Planta de Personal	Activos Totales en Pesos A 2016
Microempresa	Por valor inferior a quinientos (500) salarios mínimos mensuales legales vigentes.	No superior a diez (10) trabajadores	Por valor inferior a $345,416,955
Pequeña Empresa	Por valor entre quinientos uno (501) y menos de cinco mil (5.000) salarios mínimos mensuales legales vigentes.	Entre once (11) y cincuenta (50) trabajadores.	Por valor entre $ 345,416,955 y $3,447,275,000
Mediana Empresa	Por valor entre cinco mil uno (5.001) y treinta mil (30.000) salarios mínimos mensuales legales vigentes.	Entre cincuenta y uno (51) y doscientos (200) trabajadores.	Por valor entre $3,447,964,455 y $20,683,650,000
Grande Empresa	Superior a treinta mil (30.000) salarios mínimos mensuales legales vigentes.	Superior a doscientos (200) trabajadores.	Por valor superior a $20,683,650,000

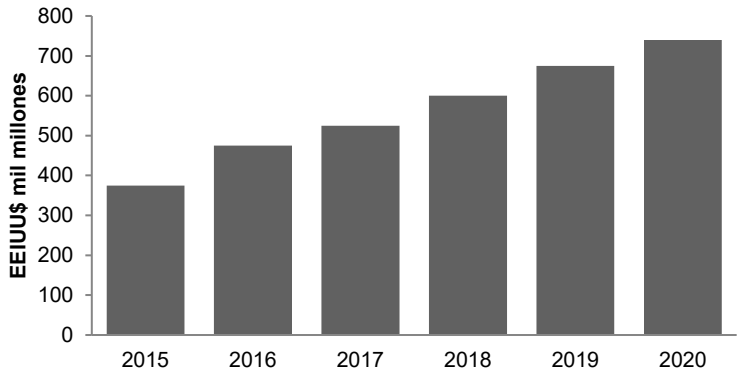
Nota: Valores dados en miles de pesos colombianos. El Salario mínimo mensual legal vigente para 2016 en Colombia es de $689.455

Según datos reportados por la Revista Dinero (2016)" en Colombia hay 2.5 millones de micro, pequeñas y medianas empresas" las cuales aportan el 67% de generación de empleo y contribuyen con un 28% del Producto Interno Bruto (Colombia empresarial , 2016) en el país. Desde la perspectiva de comercio electrónico, Chosin y Ghaffari (2017) sostienen que "en el presente, las pequeñas empresas en desarrollo desempeñan un papel importante en la mejora e intensificación en los índices del comercio electrónico en la economía mundial."

Crecimiento Empresarial Basado en Comercio Electrónico

La demanda y competencia de los mercados nacionales y mundiales, viene presionando a la empresa para que por su subsistencia misma y hasta por su crecimiento, adopte este tipo de enfoque de participación y tecnologías de intercambio. Las proyecciones del comercio electrónico no se han hecho esperar. En un informe de Euromonitor Internacional citado por Bourlier y Gómez (2016) realizan una proyección de ventas por medio de e-commerce para mercados emergentes para los periodos 2015 – 2020 mostrada en Figura 1.

Figura 1: Perspectiva de Venta de Comercio Electrónico Para Mercados Emergentes y en Desarrollo: 2015 – 2020



Nota: (1) Los datos se refieren a precios de venta al detalle (PVD) excluyendo el impuesto sobre las ventas. (2) Los datos están en términos constantes, tasas de cambio del US$ fijo 2015. Fuente: Bourlier, A., y Gomez, G. (2016).

De esta forma, queda en evidencia el auge que presenta este tipo de transacciones para las economías emergentes. El comercio electrónico muestra incrementos que oscilan en 75 mil millones de dólares por año. Cifra en términos relativos, nada despreciable para las empresas de estos países. Por tanto, el crecimiento organizacional puede verse afectado y/o presionado por la decisión de generar ventas por esta vía. De aquí, que se pretenda realizar en este trabajo, un estudio que mida el impacto del comercio electrónico en empresas tradicionales colombianas.

Por otra parte, el crecimiento de la empresa es un punto fundamental para las organizaciones. Estando acorde con lo planteado por Pita Gutiérrez (2012) al contemplarlo como "una de las variables básicas de la estrategia de la empresa." Uno de los primeros autores en tratarlo fue Gibrat (1931) citado por Blázquez Santana, Dorta Velázquez y Verona Martel (2006) donde sostienen que "el crecimiento de las empresas es un proceso estocástico originado por la acción de innumerables e insignificantes factores aleatorios que actúan de forma proporcional sobre el tamaño de las empresas." En un sentido similar, Penrose (1962) citado por Aguilera Castro (2010) asevera que "la acumulación del capital físico y humano y el aumento de las dimensiones reflejan cambios que se evidencian después de una mayor aceptación de los productos y/o servicios de la organización en el entorno." Posteriormente Sastre Castillo (2009) asegura que "el crecimiento empresarial es el proceso por el cual una empresa aumenta su tamaño o dimensión, lo que puede medirse a través de variables como volumen de activos, número de empleados, volumen de producción, volumen de ventas o beneficios." En una postura similar Aguilera Castro y Puerto Becerra (2012) concluyen que "uno de los factores determinantes para lograr el crecimiento es el volumen de ventas." Dichas afirmaciones encierran una premisa al remitirse a las ventas, activos y empleados como prenda indispensable para el crecimiento empresarial. De alguna forma se corrobora lo planteado por Gupta (2006) al sostener que el "ser rentable es la medida final de éxito de un negocio" lo cual parece derivar o ser una consecuencia de la pretendida tendencia a intentar el crecimiento empresarial. De aquí, que se aspire

realizar en este trabajo, un estudio que mida el impacto del comercio electrónico en empresas tradicionales colombianas, en términos de su crecimiento relativo en los últimos años.

METODOLOGÍA

La presente investigación de tipo exploratorio se desarrolla con un panel longitudinal para los años 2012, 2013 y 2014 con 451 empresas del sector comercial, analizando las bases de datos suministradas por las entidades del Departamento Administrativo Nacional de Estadística -DANE- y la Superintendencia de sociedades. Se analizan como variables operativas de estudio las siguientes cuatro: ventas totales, la utilidad operativa, el total personal promedio y los activos totales de las empresas. También se compararon conjuntamente, aquellas empresas que manifiestan tener comercio electrónico con aquellas que no lo reportan, bajo las variables anteriormente descritas. El estudio se efectúa a nivel de la pequeña, mediana y grande empresa y su distribución porcentual se muestra en la Tabla 2:

Tabla 2: Empresas estudiadas para los tres años entre las que tienen y no comercio electrónico

	2012				2013				2014			
	Si	**No**	**Total**	**%**	**Si**	**No**	**Total**	**%**	**Si**	**No**	**Total**	**%**
Grande Empresa	21	71	92	20.40%	26	66	92	20.40%	30	62	92	20.40%
Mediana Empresa	59	220	279	61.86%	69	210	279	61.86%	84	195	279	61.86%
Pequeña Empresa	17	63	80	17.74%	23	57	80	17.74%	30	50	80	17.74%
Total general	97	354	451	100.00%	118	333	451	100.00%	144	307	451	100.00%

Nota: Fuente Propia basada en datos suministrados por el DANE y Supersociedades

En la siguiente sección se desarrolla un análisis de estas variables por cada categoría de empresas y un análisis comparativo consolidado, para representar el comportamiento de las mismas de forma detallada, basados en los indicadores de referencia a evaluar, para aquellos grupos de empresas -por categoría- que adoptaron o no el comercio electrónico.

RESULTADOS POR CATEGORÍA DE EMPRESA

Una vez realizados los análisis de las variables; ventas totales, utilidad, personal promedio contratado y activos totales, al finalizar los años 2012, 2013 y 2014, a continuación, se presentarán las comparaciones entre las empresas que desarrollan operaciones vía comercio operacional electrónico contra las que no lo hacen para las categorías grande, pequeña y mediana empresa.

Grande Empresa

En Tabla 3, se muestra la comparación realizada con cada una de las cuatro variables estudiadas de referencia, entre las empresas que poseen comercio electrónico y las que no, y la variación porcentual de cada uno de los años estudiados. En la fila superior de la Tabla 3, se puede notar que las empresas que afirman tener ventas por medio del comercio electrónico presentan aumentos en todas las variables investigadas, teniendo grandes diferencias con las que no reportan ventas por esta vía. Para el periodo 2012 – 2103, mientras las empresas con e commerce presentaron aumento en las variables estudiadas, las que no reportaron ventas por esta vía, presentaron disminuciones frente al valor reportado el año anterior. Para el periodo 2013 – 2014, ambos tipos de empresas presentan aumentos. No obstante, las empresas con ventas por medio electrónico presentan mayores crecimientos. Mientras estas empresas aumentaron en ventas un 24.31%, las que no tienen este sistema digital de ventas, solo presentan un aumento de 1.38%. En términos de la utilidad operacional la comparación es similar, un 36.43% de aumento reportan las que tienen comercio electrónico, mientras las que no, solo crecieron un 14.23%.

Tabla 3: Resultados Para la Grande Empresa

					Variación Porcentual	
		2012	2013	2014	2012-2013	2013-2014
Empresas con ventas por medio de comercio electrónico	Ventas totales por año	$1,953,630,011	$2,381,202,201	$3,146,039,977	17.96%	24.31%
	Utilidad operacional por año	$70,581,623	$72,566,395	$114,154,798	2.74%	36.43%
	Personal promedio contratado por año	3,073	4,524	5,745	32.07%	21.25%
	Activos Totales al finalizar el año	$1,121,400,460	$1,194,677,643	$1,717,989,930	6.13%	30.46%
Empresas sin ventas por medio de comercio electrónico	Ventas totales por año	$7,172,935,299	$7,025,032,674	$7,123,062,607	-2.11%	1.38%
	Utilidad operacional por año	$322,086,305	$302,017,841	$352,113,142	-6.64%	14.23%
	Personal promedio contratado por año	14,792	14,357	15,281	-3.03%	6.05%
	Activos Totales	$4,756,880,813	$3,656,948,566	$3,845,280,168	-30.08%	4.90%

Nota: Valores dados en miles de pesos colombianos. Fuente propia basada en datos suministrados por el DANE y Supersociedades

En la variable de personal promedio, aunque ambas presentan aumentos, las que poseen e commerce lo hicieron un 21.25%, mientras las que no reportaron ventas por esta vía, solo un 6.05% de incremento. Por último, en cuanto a los activos totales, las que poseen comercio electrónico crecieron un 30.46%, las que no poseen ventas por comercio electrónico solo lo hicieron en un incremento de 4.90%.

Mediana empresa

La mediana empresa representa el mayor número de empresas a considerar en este estudio. Por este motivo, su análisis resulta de particular importancia para la investigación. Los resultados porcentuales son presentados en la Tabla 4. En la comparación entre las empresas medianas, que hacen y no hacen uso del comercio electrónico es notorio. En ese sentido y por variables se detallan a continuación: Para el caso de ventas, en aquellas empresas que sí lo utilizan, se evidencia un aumento del 19.35% y 23.52% para los periodos 2012 - 2013 y 2013 – 2014 respectivamente. Mientras, que para las que no lo utilizan presentaron, para el primer periodo, una disminución de 0.49% y para el siguiente solamente un aumento de 1.90%. Para el caso de la variable utilidad operacional, las empresas que poseen comercio electrónico siguen mostrando un efecto similar sobre las que no. Para el primer periodo estudiado (2012 – 2013), el crecimiento fue de un 16.19%. Las que no solamente de un 0.86%. Para el segundo periodo (2013 – 2014), mientras las que utilizaron e-commerce crecieron un 26.01%, las que no manifestan tener ventas por esta vía solo un 11.51% en este ítem.

Tabla 4: Resultado Para La Mediana Empresa

					Variación Porcentual	
		2012	2013	2014	2012-2013	2013-2014
Empresas con ventas por medio de comercio electrónico	Ventas totales por año	$814,524,415	$1,009,946,053	$1,320,614,775	19.35%	23.52%
	Utilidad operacional por año	$57,354,702	$68,434,461	$92,488,692	16.19%	26.01%
	Personal promedio contratado por año	2,749	3,342	4,366	17.74%	23.45%
	Activos Totales al finalizar el año	$495,584,742	$495,355,196	$702,057,469	-0.05%	29.44%
Empresas sin ventas por medio de comercio electrónico	Ventas totales por año	$3,256,781,812	$3,241,057,581	$3,303,895,602	-0.49%	1.90%
	Utilidad operacional por año	$168,146,697	$169,604,150	$191,667,913	0.86%	11.51%
	Personal promedio contratado por año	10,411	10,049	9,586	-3.60%	-4.83%
	Activos Totales	$6,754,886,201	$5,289,267,075	$5,466,608,862	-27.71%	3.24%

Nota: Valores dados en miles de pesos colombianos. Fuente propia basada en datos suministrados por el DANE y Supersociedades

En cuanto a personal promedio ocupado, la relación de los dos tipos de empresa es opuesta. Mientras las que utilizan comercio electrónico, en los dos periodos estudiados (2012 – 2013 y 2013 – 2014), presentaron incrementos de 17.74% y 23.45% respectivamente, para las que no lo hicieron hubo disminución de 3.60% para el primer periodo, y para el segundo se comporta de la misma manera, reduciéndose en un 4.83%. Los activos, para ambos tipos de empresas, presentan una disminución. No obstante, las que poseen ventas por medio de la web solo baja un 0.05%. Las que no poseen este tipo de comercio bajan sus activos en 27.71% para el periodo 2012 – 2013. Para el siguiente periodo, 2013 – 2014, las empresas que reportan usar comercio electrónico, subieron sus activos en un 29.44%, las que no solo lo hace un 11.51%.

Pequeña empresa

La pequeña empresa presenta comportamientos interesantes en las variables objeto, mostrados porcentualmente en la Tabla 5: Para este grupo de empresas consideradas como pequeñas, el impacto es notorio. Mientras en su totalidad, las que poseen comercio electrónico evidencian crecimiento en las variables estudiadas, las que no utilizan comercio electrónico presentan disminuciones en todos los ítems estudiados exceptuando ventas para el periodo 2013 – 2014. Lo anterior ratifica la importancia que tiene las ventas por esta vía en la pequeña empresa del sector comercial colombiano.

Tabla 5: Resultado Para la Pequeña Empresa

					Variación Porcentual	
		2012	**2013**	**2014**	**2012-2013**	**2013-2014**
Empresas con ventas por medio de comercio electrónico	Ventas totales por año	$91,982,973	$128,176,604	$180,396,172	28.24%	28.95%
	Utilidad operacional por año	$6,344,854	$7,159,603	$10,204,959	11.38%	29.84%
	Personal promedio contratado por año	437	584	759	25.17%	23.06%
	Activos Totales al finalizar el año	$35,732,263	$37,616,098	$54,423,509	5.01%	30.88%
Empresas sin ventas por medio de comercio electrónico	Ventas totales por año	$7,172,935,299	$7,025,032,674	$7,123,062,607	-2.11%	1.38%
	Utilidad operacional por año	$10,747,814	$10,054,283	$9,354,535	-6.90%	-7.48%
	Personal promedio contratado por año	1,507	1,322	1,170	-13.99%	-12.99%
	Activos Totales	$124,150,214	$109,162,218	$106,326,807	-13.73%	-2.67%

Nota: Valores dados en miles de pesos colombianos. Fuente propia basada en datos suministrados por el DANE y Supersociedades

CONCLUSIONES

Los resultados muestran que las empresas tradicionales que poseen el comercio electrónico como estrategia comercial han crecido en las variaciones anuales estudiadas (en consonancia con las variables seleccionadas para medir crecimiento), más que aquellas que no lo han utilizado en todas las clasificaciones o categorías de las empresas investigadas. De esta manera, en un primer acercamiento, se determina que el comercio electrónico potencia y favorece el crecimiento organizacional y, por tanto, el desarrollo económico de un país. En tal sentido, se corrobora lo dicho por Garibaldi (1999) cuando sostiene que el comercio electrónico "causa y causará un impacto profundo tanto en la economía global como en las economías locales", tal como se afirmó al principio del estudio. Por tanto, es necesario establecer estrategias que permitan que las empresas colombianas implementen dentro de su fuerza de marketing y ventas el comercio electrónico como vehículo conductor para el crecimiento organizacional, permitiendo así y consecuentemente, el crecimiento económico del país.

BIBLIOGRAFÍA

Aguilera Castro , A. (2010). Direccionamiento estratégico y crecimiento empresarial: algunas reflexiones en torno a su relación. Pensamiento & Gestión, 28, 85-106.

Aguilera Castro, A., & Puerto Becerra, D. P. (2012). Crecimiento empresarial basado en la Responsabilidad Social. Pensamiento & Gestión(32), 1-26.

Blázquez Santana, F., Dorta Velázquez, J. Á., & Verona Martel, M. C. (2006). Factores del crecimiento empresarial. Especial referencia a las pequeñas y medianas empresas. Innovar, 16(28), 43-56.

Bourlier, A., & Gomez, G. (2016). Estrategias para la expansión a mercados emergentes utilizando e-commerce. Retrieved Diciembre 15, 2016, from http://go.euromonitor.com/rs/805-KOK-719/images/wpEmergingMarketsEcommerceSP-v0.1.pdf

Cecere, A., & Acatitla, E. (2016). El comercio electrónico (e-commerce): una posible ventana de oportunidad para las firmas en los países en vías de desarrollo. Revista Internacional de Investigación y Docencia (RIID), 1(1), 12-19.

Chosin, M., & Ghaffari, A. (2017). An investigation of the impact of effective factors on the success of e-commerce in small- and medium-sized companies. Computers in Human Behavior, 66, 67-74. doi:10.1016/j.chb.2016.09.026

Colombia empresarial . (2016). Mipymes: motor de la economía colombiana. Obtenido de http://colombiaempresarial.com.co/2016/08/03/mipymes-motor-de-la-economia-colombiana/

Del Aguila Obra, A. R. (2000). Comercio elctónico y estrategia empresarial. Madrid: RA-MA Editorial.

Drucker, P. F. (2006). Drucker para todos los días: 366 días de reflexión clave acertar en sus negocios. Bogotá: Grupo Editorial Norma.

Espinoza Saucedo, L. E., Cano Anguiano, R. G., & Lira Obando, A. (2016). RECI Revista Iberomericana de las ciencias computacionales e informática. Recuperado el 17 de Mayo de 2016, de Inteligencia de negocios + comercio electrónico = PYMES eficaces: http://www.reci.org.mx/index.php/reci/article/view/41/182

Fernández Gómez , E. (2004). Conocimientos y aplicaciones tecnológicas para la dirección comercial. Madrid: Esic Editorial.

Gariboldi, G. (1999). Comercio electrónico: conceptos y reflexiones básicas. Buenos Aires: BID - INTAL.

Gupta, P. (2006). Six Sigma Business Scorecard. McGraw Hill Professional.

Gutiérrez Tobar, E. (2015). Impacto del comercio electrónico en las grandes y medianas empresas de la ciudad de Sogamoso Boyacá, Colombia. Cuadernos Latinoamericanos de Administración, XI(20), 83-96.

Jiménez Martínez, J., & Martín de Hoyos, M. J. (2007). Indicadores y dimensiones que definen la actitud del consumidor hacia el uso del comercio electrónico. Cuadernos De Economía Y Dirección De La Empresa (CEDE)(31), 7-30.

Mazzarol, T. (2015). SMEs engagement with e-commerce, e-business and e-marketing. Small Enterprise Research, 22(1), 79-90.

Montaño Hurtado, J. L., & Montoya Rendón, J. C. (2010). Utilización del comercio electrónico en las medianas empresas de Palmira - Valle Colombia - 2010. Entramado, 6(2), 56-73.

Pita Gutiérrez , J. M. (2012). Trabajos de investigación en el área de conocimiento de la organización de empresas. Ciudad Real: Lulu Enterprises Inc.

Revista Dinero. (14 de Abril de 2016). Mipymes generan alrededor del 67% del empleo en Colombia. Obtenido de http://www.dinero.com/edicion-impresa/pymes/articulo/evolucion-y-situacion-actual-de-las-mipymes-en-colombia/222395

Sastre Castillo, M. A. (2009). Diccionario de Direccion de Empresas y Marketing. Madrid: Editorial del Economista.

Zulhawati, & Sutopo, J. (2016). E-business of electronic sales on CV "XYZ" Company. International Journal Of Organizational Innovation, 9(1), 200-209.

BIOGRAFÍA

Juan David Corrales Liévano es docente investigador tiempo completo de la Universidad Militar Nueva Granada profesional en Administración de Empresas con Especialización en Docencia Universitaria, MBA de la Escuela Europea de Negocios y Máster Universitario en Dirección y Administración de Empresas de la Universidad Internacional de La Rioja. Actualmente cursando el Doctorado en Proyectos en el Centro Panamericano de Estudios Superiores.

Richard de Jesús Gil Herrera es Ingeniero de Computación; Esp. Gerencia General (Vzla), MSc Telecomunication Management (USA), MSc en Inteligencia Artificial. Doctor en Ciencias de la computación y TIC (UGR-España). Hasta 12 artículos publicados en revistas científicas. Participaciones en 28 conferencias internacionales. Revisor de artículos para conferencias y revistas internacionales. Experiencia profesional-TIC por más de 25 años y consultor en tecnología. Docente en la UNIR-España (www.unir.net), en UNADE-México (www.unade.mx) e investigador en UGR-España (www.ugr.es).

LA MOTIVACIÓN ESCOLAR: EL CASO DE UNA UNIVERSIDAD EN MÉXICO

Selene Viridiana Pérez Ramírez, Universidad Autónoma del Estado de Morelos
Paula Ponce Lázaro, Universidad Autónoma del Estado de Morelos
Silvia Cartujano Escobar, Universidad Autónoma del Estado de Morelos
Roque López Tarango, Universidad Autónoma del Estado de Morelos
Crisóforo Álvarez Violante, Universidad Autónoma del Estado de Morelos
Jaquelin Cervantes Sotelo, Universidad Autónoma del Estado de Morelos

RESUMEN

El objetivo de la presente investigación fue analizar la motivación académica de los estudiantes de la carrera de administración de la Escuela de Estudios Superiores de Jojutla, una de las unidades académica de la Universidad Autónoma del Estado de Morelos. La investigación se llevó a cabo por medio del método de encuesta y el instrumento utilizado para recabar datos fue la Escala de Motivación Académica (EMA). La escala fue adaptada en dos apartados; el primero conformado por los datos de clasificación y el segundo convenido para obtener respuestas sobre la motivación de los estudiantes el cual contenía 28 ítems, todos ellos contestados por los sujetos estudiados por medio de una escala Likert de 7 puntos (de 1 a 7). Las dimensiones que se evaluaron en esta escala comprendendieron la Desmotivación, Motivación intrínseca (MI), que comprende Motivación intrínseca al conocimiento, Motivación intrínseca al logro y Motivación intrínseca hacia las experiencias estimulantes; Motivación extrínseca (ME), que engloba Regulación externa, Regulación introyectada y Regulación Identificada. Se aplicó el instrumento a una muestra representativa de alumnos de la carrera de Administración, distribuidos en cada uno de los semestres correspondientes al periodo Agosto-Diciembre 2015. Del total de encuestados, 39 fueron hombres, que representan el 32%, y 85 mujeres, que constituyen el 68%. El promedio de edad de los encuestados fue de 21 años.

PALABRAS CLAVE: Motivación Hacia el Estudio, Estudiantes de Nivel Superior

SCHOOL MOTIVATION: THE CASE OF A UNIVERSITY IN MEXICO

ABSTRACT

The objective of this research was to analyze academic motivation for business administration students. The research was conducted by means of the survey method and instrument used for collecting data was the scale of academic motivation (EMA). The scale was adapted into two sections; the first consisting of data classification and the second agreement to get answers about the academic motivation which contained 28 items. All items are measured using a Likert scale of 7 points (from 1 to 7).

JEL: I23

KEYWORDS: Bankruptcy, Probability of Failure, Structural Models and Accounting-Based Models

INTRODUCCIÓN

En los contextos escolares en los últimos años se ha enfatizado la relevancia en atender no sólo a aspectos cognitivos relacionados con el aprendizaje, sino también a componentes relacionados con la motivación. Como se señaló en párrafos anteriores esta investigación pretende analizar la motivación académica de los

estudiantes de la Licenciatura en Administración de la Escuela de Estudios Superiores de Jojutla, dependiente de la Universidad Autónoma del Estado de Morelos. La Escala de Motivación Académica (EMA), utilizada en este estudio, básicamente planteó respuestas a la pregunta ¿Por qué asistes a la universidad?, la elección del valor numérico en cada enunciado reflejó las razones por la que los estudiantes se involucran en las actividades escolares y cuál es su motivación al realizarlas.

REVISIÓN LITERARIA

El término motivación proviene de la palabra "motus" que significa movimiento, de ahí que se pueda afirmar que la motivación es el motor que mueve toda conducta, es decir, aquello que permite guiar y orientar toda conducta humana. Existen sin lugar a dudas grandes desacuerdos sobre las variables que determinan que una persona esté motivada, así como la manera en la que se produce la motivación, sin embargo existe consenso para definirla como el conjunto de procesos implicados en la activación, dirección y persistencia de la conducta (McClelland, 1989). Algunos factores que guían la conducta de los estudiantes proceden tanto del propio sujeto (motivación intrínseca), como fuera de él (motivacíón extrínseca). En el caso de la motivación intrínseca, esta se vincula con aquellas acciones realizadas por el interés que genera la propia actividad, considerada como un fin en sí misma y no como un medio para alcanzar otras metas. En este sentido los estudiantes se sienten atraídos por el aprendizaje, conocimiento y autosuperación. Por lo contrario la motivación extrínseca es externa, procede de fuera. Se define como aquella que lleva al individuo a realizar una determinada acción para satisfacer otros motivos que no están relacionados con la actividad en sí misma, sino con la consecución de otros logros. En el caso de un contexto escolar los logros a los que hacemos referencia son: lograr un título universitario, reconocimiento por parte de la familia y la sociedad, obtener buenas calificaciones, etc. (Rinaudo, Chiecher y Donolo, 2003). Orientándonos en el contexto escolar Skinner (1948), hace referencia al refuerzo positivo (recompensa) y al refuerzo negativo (castigo), mencionando que es mucho más eficaz la recompensa que el castigo para modificar una conducta no adecuada.

METODOLOGÍA

El enfoque utilizado en esta investigación fue cuantitativo, ya que éste parte de una idea que va delimitándose, se derivan objetivos y preguntas de investigación, se revisa la literatura y se construye un marco teórico. Se establecen hipótesis y se determinan variables, se desarrolla un plan para probarlas, se miden las variables, se analizan los resultados obtenidos utilizando métodos estadísticos y se establecen conclusiones (Hernández, Fernández, & Baptista, 2010). El alcance es descriptivo ya que este tipo de estudios buscan especificar las propiedades de personas, grupos, comunidades o cualquier otro fenómeno que sea sometido a análisis, es decir sirve para analizar cómo es y cómo se manifiesta un fenómeno y sus componentes (Padilla, 2012). Para poder conformar la población estudiada se utilizó el tipo de muestreo denominado probabilístico estratificado, en el que se divide la población en grupos en función de un carácter determinado y después se muestrea cada grupo aleatoriamente, para obtener la parte proporcional de la muestra (Casal, 2003). En ésta investigación el grupo con carácter determinado fue la carrera de administración que se imparte en la escuela, así como cada uno de los semestres; de tal forma que se aseguró con ello que ningún grupo de los analizados estuviera menos representado que otro. Se utilizó el programa STATS®, obtenido de Hernandez Sampieri et al. (2010), para poder determinar el tamaño de la muestra. La investigación se llevó a cabo por medio del método de encuesta y el instrumento utilizado para recabar datos fue la ***Escala de Motivación Académica (EMA)***, que, según Núñez et al. (2006), fue inicialmente desarrollada y validada en francés con el nombre de *Échelle de Motivation en Éducation* (EME) por Vallerand, Blais, Brière y Pelletier en 1989, posteriormente, en 1992, ellos mismos, la tradujeron al inglés y la denominaron *Academic Motivation Scale* (AMS). Esta escala fue validada en el 2005 por Núñez, Martín-Albo, & Navarro.

El cuestionario se formó con 28 ítems, todos ellos contestados por los sujetos estudiados por medio de una escala Likert de 7 puntos (de 1 a 7). La escala utilizada en el instrumento para esta investigacion, constaba de siete opciones de respuesta, cada una con un valor númerico asignado, lo que facilitó su cálculo. Las diversas opciones de respuestas fueron las siguientes: "Totalmente en desacuerdo" (valor 1), "Muy en desacuerdo" (valor 2), "Desacuerdo" (valor 3), "Indiferente" (valor 4), "De acuerdo" (valor 5), "Muy de acuerdo" (valor 6), y, por último, "Totalmente de acuerdo" (valor 7). Con las diversas opciones de respuesta los alumnos eligieron el enunciado con el cual se sintieron identificados en mayor o menor grado. Esto facilitó el procesamiento y posteriormente el análisis de los datos. Como ya se mencionó la Escala de Motivación Académica, es un instrumento que contiene 28 items, mismos que estan distribuidos en siete dimensiones, cada una con cuatro items. Las dimensiones que se evaluaron en esta escala comprendendieron la Desmotivación; Motivación intrínseca (MI), que comprende Motivación intrínseca al conocimiento, Motivación intrínseca al logro y Motivación intrínseca hacia las experiencias estimulantes; Motivación extrínseca (ME), que engloba Regulación externa, Regulación introyectada y Regulación Identificada. Ver Tabla 3.

Tabla 3: Dimensiones Implicadas en el Estudio. Fuente: Elaboración Propia

Dimensión	Descripción
Desmotivación	Hace referencia a la falta de motivaciones, tanto intrínsecas como extrínsecas. Los individuos que se relacionan con esta dimensión muestran sentimientos de incompetencia y carecen de expectativas de logro, además de que cuestionan su participación en las actividades escolares.
Motivación intrínseca al conocimiento	La motivación intrínseca para conocer se refiere a la necesidad que sienten los estudiantes por aprender.
Motivación intrínseca al logro	La motivación intrínseca al logro se puede definir como el placer y la satisfacción que se experimenta cuando se intenta lograr o crear algo, y se caracteriza por la necesidad de superación personal.
Motivación intrínseca a las experiencias estimulantes	Esta dimensión hace referencia al hecho de experimentar sensaciones estimulantes. Tales como placer sensorial, estético y experiencias emocionantes y extraordinarias.
Motivación extrínseca de regulación externa	Esta motivación está relacionada con conductas reguladas mediante recompensas y obligaciones producidas por agentes externos.
Motivación extrínseca de regulación introyectada	Se define como aquella que ocurre cuando la conducta del individuo obedece a razones interiorizadas, es decir, razones como evitar culpa o ansiedad, además de engrandecer el ego y orgullo.
Motivación extrínseca de regulación identificada	Hace referencia a acciones motivadas por decisión de la persona, incluso aunque no sea gratificante.

Tabla 3 nuestra las dimensiones implicadas en el estudio. Fuente: elaboración propia.

Esta escala plantea respuestas a la pregunta ¿Por qué asistes a la universidad?, la elección del valor numérico en cada enunciado reflejó las razones por la que los estudiantes se involucran en las actividades escolares y cuál es su motivación al realizarlas.

RESULTADOS

Del total de encuestados, 39 fueron hombres, que representan el 32%, y 85 mujeres, que constituyen el 68%, todos ellos distribuidos en los diferentes semestres non (semestre Agosto-Diciembre 2015) de la carrera de Administración.

Dimensión Amotivación

De acuerdo con los resultados obtenidos se observa que un 62.6% de los encuestados están totalmente en desacuerdo con el hecho de tener la impresión de perder el tiempo en la universidad, no coinciden en querer abandonar sus estudios, saben cuáles son sus objetivos y a que vienen a la universidad, por lo que se

interpreta que la mayoría de los encuestados no se encuentran desmotivados. Así mismo un 6.6% dicen sentirse indiferentes y sólo un 2.0% de los estudiantes a quienes se les aplicó el instrumento se sienten desmotivados. Ver Figura 2.

Figura 2: Dimensión Amotivación

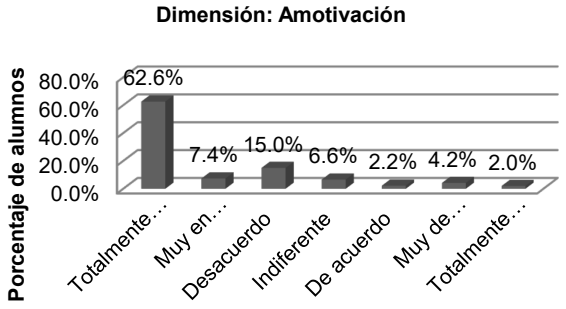


Figura 2 muestra la dimensión Amotivación. Fuente: elaboración propia.

Dimensión Regulación Externa

En relación a la dimensión regulación externa, el 45.8% de los alumnos de Administración están totalmente de acuerdo en que sólo con el bachillerato no podrían encontrar un empleo bien pagado, que asistir a la universidad les ayudará a poder conseguir en el futuro un trabajo más prestigioso o tener una "buena vida" y un sueldo con una buena remuneración en el futuro, esto significa que casi la mitad alumnos de Administración se sienten motivados por el hecho de conseguir alguna recompensa. En cambio, un 5.4% son indiferentes ante este hecho y sólo un 4.4% de los encuestados están totalmente en desacuerdo con sentirse motivados con una regulación externa. Ver Figura 3.

Figura 3: Dimensión Regulación Externa

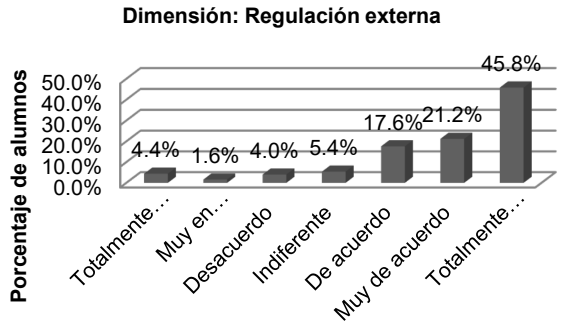


Figura 3 muestra la Dimensión Regulación externa. Fuente: elaboración propia.

Dimensión Regulación Introyectada

En lo que respecta a la dimensión regulación introyectada, un 30.4% de los estudiantes en Administración están totalmente de acuerdo con que ir a la universidad les permitirá terminar una carrera universitaria y tener éxito en sus estudios, además de sentir que son importantes o que son inteligentes, lo cual comprueba que al estar motivados con una regulación introyectada buscan la aprobación de los demás o elevar su ego y autoestima. Por otro lado, el 11.6% fueron indiferentes y un 3.4% dijó estar totalmente en desacuerdo y no tener una regulación introyectada. Ver Figura 4.

Figura 4: Dimensión Regulación introyectada

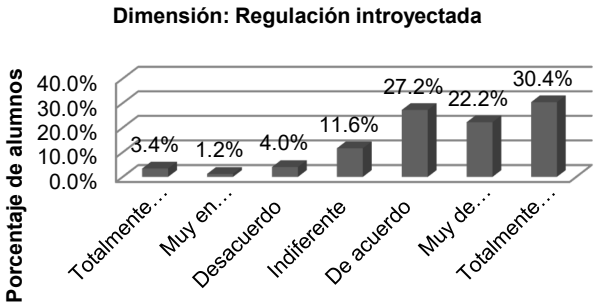


Figura 4 nuestra la Dimensión Regulación introyectada. Fuente: elaboración propia.

Dimensión Regulación Identificada

En relación a la dimensión regulación identificada, un 38.8% de los encuestados opinaron estar totalmente de acuerdo en que los estudios universitarios les ayudarán a preparar mejor su carrera, que les permitirá entrar al mercado laboral de forma más fácil, a elegir mejor su orientación profesional y a mejorar sus competencias como profesionales, además de que se sienten motivados al realizar voluntariamente determinadas actividades ya que consideran que será bueno para ellos, sin importar si es de su agrado o no. El 4.8% consideraron ser indiferentes a este tipo de motivación y el 0.8% de los encuestados estuvo totalmente en desacuerdo, lo que significa que no se sienten identificados con este tipo de motivación. Ver Figura 5.

Figura 5: Dimensión Regulación Identificada

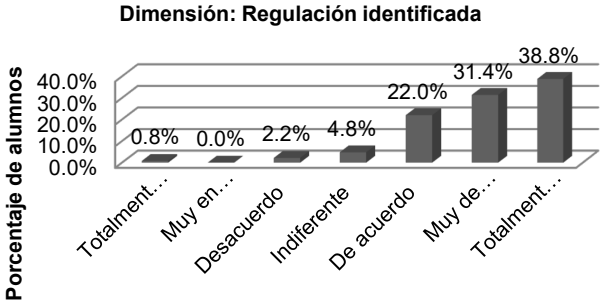
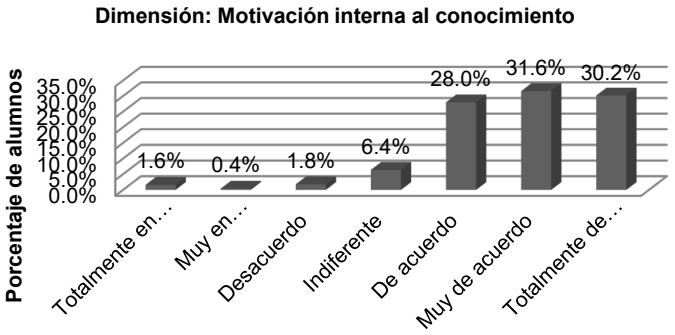


Figura 5 muestra Dimensión Regulación identificada. Fuente: elaboración propia.

Dimensión Motivación Interna al Conocimiento

En cuanto a la dimensión motivación interna al conocimiento, un 31.6% de los encuestados afirmó estar muy de acuerdo en que para ellos es un placer y una satisfacción aprender cosas nuevas y saber más sobre las asignaturas y desean continuar aprendiendo, es decir, ellos se sienten motivados por el placer que les otorga aprender cosas desconocidas. Sólo un 6.4% se mostró indiferente y el 1.6% dijeron estar totalmente en desacuerdo y no manifestar una motivación interna al conocimiento. Ver Figura 6.

Figura 6: Dimensión Motivación Interna al Conocimiento

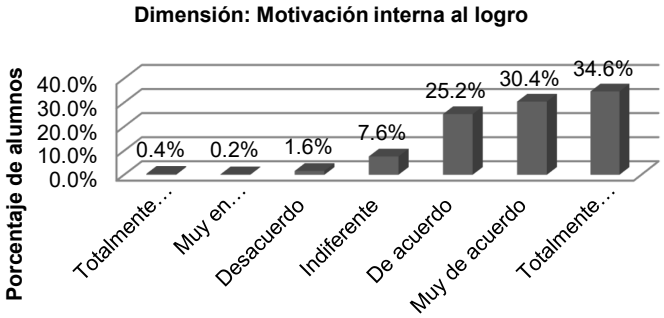


La Figura 6 nuestra Dimensión Motivación interna al conocimiento. Fuente: elaboración propia.

Dimensión Motivación interna al logro

En la dimensión Motivación interna al logro, un 34.6% de los alumnos indicó estar totalmente de acuerdo en que asisten a la universidad por la satisfacción que sienten al superar cada uno de sus objetivos académicos, cuando logran realizar actividades académicas difíciles. El 7.6% mencionaron estar indiferentes y, por otra parte, un 0.4% de los encuestados dicen estar en total desacuerdo, lo cual indica que a una pequeña parte de los estudiantes no se sienten motivados a alcanzar una meta u obtener un logro. Ver Figura 7.

Figura 7: Dimensión Motivación Interna al Logro

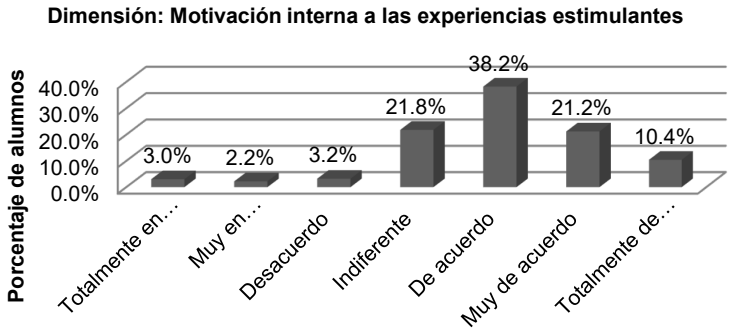


La Figura 7 nuestra la Dimensión Motivación interna al logro. Fuente: elaboración propia.

Dimensión Motivación Interna a las Experiencias Estimulantes

En esta dimensión, un 38.2% de los alumnos encuestados opinó que están de acuerdo en que asisten a la universidad por los intensos momentos que viven cuando comunican sus propias ideas, por leer autores interesantes y lo que estos autores han escrito, además, aprecian la lectura de temas interesantes. El 21.8% se mostró indiferente y sólo un 3.0% mencionaron estar totalmente en desacuerdo, es decir no se sienten motivados hacia las experiencias estimulantes. Ver Figura 8.

Figura 8: Dimensión Motivación Interna a las Experiencias Estimulantes



La Figura 8 muestra Dimensión Motivación interna a las experiencias estimulantes. Fuente: elaboración propia.

CONCLUSIONES

De acuerdo a los resultados, podemos concluir que más de la mitad de los estudiantes se sienten motivados en la realización de sus actividades escolares. Además, los porcentajes obtenidos permiten señalar que la mayoría de los alumnos se identifican con factores que proceden de una motivación extrínseca, esto es que su orientación motivacional proviene de fuera. Podemos suponer que las consecuencias de dicha orientación sea que los alumnos decidan realizar ciertas actividades sólo cuando estas le reditúen una recompensa externa, lo cual llevaría al alumno a no esforzarse por aprender, ni desear experiencias estimulantes, solo a buscar tareas fáciles que les permitan obtener recompensas inmediatas.

REFERENCIAS BIBLIOGRÁFICAS

Casal, J., & Mateu, E. (2003). Tipos de muestreo. *Rev. Epidem. Med. Prev*,*1*(1), 3-7.

Hernández Sampieri, R., Fernández Collado, C., & Baptista Lucio, P. (2010). Metodología de la investigación. *México: Editorial Mc Graw Hill*.

McClelland, D. C. (1989). *Estudio de la motivación humana* (Vol. 52). Narcea Ediciones.

Núñez Alonso, J. L. (2006). Validación de la escala de motivación educativa (EME) en Paraguay. *Interamerican Journal of Psychology*, *40*(2), 185-192.
Padilla, C. M. T. (2012). *Metodologia de la investigación*. (Trillas, Ed.) (Primera Ed., p. 175). México.

Rinaudo, María Cristina; Chiecher, Analía y Donaldo, Danilo: "Motivación y uso de estrategias en estudiantes universitarios. Su evaluación a partir del Motivated Strategies Learning Questionnaire". En revista Anales de psicología. Volumen 19, Núm 1, Junio 2003, Murcia, España.

Skinner, B.F. (1948). Walden Two. New YorK: Macmillan.

BIOGRAFÍA

Selene Viridiana Pérez Ramírez es Maestra en Administración. Actualmente es profesora investigadora adscrita a la Universidad Autónoma del Estado de Morelos

Paula Ponce Lázaro es Maestra en Administración Publica. Actualmente es profesora investigadora adscrita a la Universidad Autónoma del Estado de Morelos

Silvia Cartujano Escobar es Maestra en Impuestos. Actualmente es profesora investigadora adscrita a la Universidad Autónoma del Estado de Morelos (UAEM).

Roque López Tarángo es Maestro en Derecho. Actualmente es profesor investigador adscrito a la Universidad Autónoma del Estado de Morelos (UAEM).

Crisóforo Álvarez Violante es Maestro en Impuestos. Actualmente es profesor investigador adscrito a la Universidad Autónoma del Estado de Morelos (UAEM).

Jaquelin Cervantes Sotelo, estudiante, Universidad Autónoma del Estado de Morelos,

DETERMINANTES DE LA SALUD ECONÓMICA DE MÉXICO

Christian Arturo Quiroga Juárez, Universidad Politécnica del Bicentenario

RESUMEN

En este trabajo de investigación se propone cuantificar los determinantes del crecimiento económico de México en función de ocho indicadores (variables de entrada) mediante la formulación de un modelo econométrico. La metodología consistió en recabar los datos de entrada correspondientes a las variables de Población, Educación, Tipo de cambio, Inflación, Balanza comercial, Mercado de valores, inversión extranjera e inversión en conocimiento de las plataformas de Infosel Financiero, Inegi, Banco mundial y OCDE para el periodo de 2000 a 2016, posteriormente se procedió a estimar un modelo econométrico e identificar el impacto de cada una de las variables en la salud de la economía. Se tiene por hipótesis que las variables exógenas de Educación, Balanza comercial, inversión en conocimiento, inversión extranjera y Mercado de valores mostrarán una relación directa con la variable regresada y, Población, inflación y tipo de cambio tendrán una relación inversa con la variable endógena. Los resultados son significativos ya que apoyan la determinación de políticas públicas dado que se cuantifica el impacto de cada una de las variables con respecto a la salud de la economía de México, además será un soporte referencial para estudios similares aplicados.

PALABRAS CLAVES: Econometría, Métodos Cuantitativos, Economía, Políticas públicas

DETERMINANTS OF THE ECONOMIC HEALTH OF MEXICO

ABSTRACT

The objective of this paper is to quantify the determinants of Mexico's economic growth in terms of eight indicators using an econometric model. The methodology consisted in obtaining the input data corresponding to the variables of Population, Education, Exchange Rate, Inflation, Trade Balance, Stock Market, Foreign Investment and Investment in knowledge of the platforms of Infosel Financiero, Inegi, World Bank and OECD for the period from 2000 to 2016, after that the econometric model was obtained to identify the impact of each of the variables on the health of the economy. It is expected that the variables Education, Trade Balance, Investment in Knowledge, Foreign Investment and Stock Market will show a direct relation with the explained variable and, Population, inflation and exchange rate will have an inverse relation with the endogenous variable. The results facilitate the determination of public policies because it quantifies the impact of each of the variables with respect to the health of the Mexican economy, in addition it will be a reference support for similar applied studies.

JEL:C13; C15; C51; J17

KEY WORDS: Econometrics, Quantitative Methods, Economics, Public Policies

INTRODUCCIÓN

Según De Mattos (2000), el crecimiento económico es un tema que ha atraído la atención de economistas a través de los años sobre todo a partir de la crisis de 1929, de tal forma que las políticas de desarrollo están centradas en torno a algún modelo o teoría del crecimiento económico. Jones (1979) menciona que el crecimiento económico ha sido percibido como una solución para otros males como la pobreza. Entre las teorías más importantes que buscan explicar el fenómeno en cuestión se destacan las siguientes: Las teorías

Keynesianas y postKeynesianas en dónde se parte de la hipótesis de que el libre juego del mercado propicia y acentúa las desigualdades económicas y el crecimiento depende del ahorro, concurrencia imperfecta y rendimientos crecientes. Las teorías neoclásicas y de movilidad de factores en dónde la hipótesis principal consiste en que el libre juego de las fuerzas del mercado propicia la convergencia económica y cuyo supuesto es que el crecimiento a largo plazo depende del progreso técnico.

Las teorías neoclásicas del crecimiento endógeno que parten de la hipótesis de que las fuerzas de mercado no aseguran la convergencia económica y mantiene por supuesto que el crecimiento a largo plazo depende además de la acumulación de capital físico, del capital humano y del conocimiento. Según Thorp, Acosta, Bocco, Chiriboga, Fernández, Moncayo, y Ramos López, (1998), existe la problemática de que el crecimiento económico para el caso de América Latina se ha visto retrasado con respecto a los países ricos debido a que ningún país tuvo la capacidad de reaccionar a las coyunturas internacionales adversas de manera suficientemente autónoma, creativa y, por lo tanto, diferenciada. Con base en la problemática anteriormente planteada y en la premisa de que, si algo no se puede medir, entonces no se puede mejorar, se propone la elaboración de un modelo que describa el crecimiento económico para México en función de 8 variables, que si bien Calva y Szélkely (2004), mencionan que para medir el crecimiento económico se creó el Índice de Desarrollo Humano (IDH), el cual combina tres elementos, el Producto Interno Bruto (PIB) por habitante, la salud y la educación y además este índice ha servido como instrumento de política y como parámetro de la eficiencia de políticas nacionales y que al ser un índice ponderado (es decir es un índice en el cual se asignan pesos porcentuales iguales para cada uno de sus tres componentes) se disminuye la brecha que según Jaime y García (2011), existe entre la información contenida en el PIB y la medición del bienestar social, aun así es de vital importancia contar con una cuantificación econométrica del crecimiento económico en función de las variables propuestas y cuyos resultados apoyaran en la labor de la toma de decisiones que beneficien a la sociedad.

REVISIÓN LITERARIA

Crecimiento Económico

Según Ricoy (2005), Adam Smith percibía el desarrollo económico como un proceso endógeno circular y acumulativo de cambio y transformación estructural dependiente de la acumulación de capital, la expansión de los mercados, así como del crecimiento de la productividad y el empleo. Ricoy (2005) con base en Smith (1776) sostiene que el bienestar de la sociedad depende de la magnitud del producto social per-cápita, es decir que mientras mayor grado de productividad exista en la sociedad, ésta estará mejor provista de los bienes que pueda necesitar. Para Smith, el factor principal del crecimiento económico es la dinámica de la productividad, es decir la suma de las producciones de las diferentes artes, por tanto, la riqueza y bienestar social está en función de la acumulación de capital con el cual se puede aumentar o reducir la cantidad real de industria, y el número de trabajadores productivos. Han existido hasta hoy diferentes teorías o modelos que intentan explicar el crecimiento económico en función de diversas variables y plantean a su vez estrategias orientadas a la obtención del tan preciado crecimiento económico.

Principales Teorías del Crecimiento Económico

Según Jones (1979), es posible distinguir tres enfoques que se ocupan del análisis teórico del crecimiento económico:

Teorías magnas en las cuales se describen los procesos del crecimiento económico de las sociedades a través del tiempo considerando factores no solo económicos sino políticos, sociológicos, incluso psicológicos. Teorías del crecimiento económico, cuya principal diferencia con las teorías magnas está en que las primeras se aplican a problemas específicos que aquejan a determinadas sociedades. Teorías modernas, en dónde se aborda el crecimiento económico en función de un número relativamente pequeño

de variables económicas, definidas de una manera precisa de tal forma que los indicadores seleccionados realmente midan lo que se pretende medir. Para De Mattos (2000), la gran depresión de 1929 y su impactante efecto fue objeto de estudio de Keynes uno de los grandes economistas de la historia, él mencionó que el funcionamiento de las economías de mercado generaba grandes desequilibrios que desembocaban en el desempleo, convirtiéndose esta problemática en el objetivo fundamental de la política económica y como conclusión era indispensable la intervención exógena al mercado, para sostener la demanda y favorecer el crecimiento y el empleo, a tal grado que Myrdal (1957) mencionó que el juego de las fuerzas del mercado tiende a aumentar, más que a disminuir las desigualdades entre las regiones.

Posteriormente bajo la influencia de Keynes surgieron modelos que explicaban los factores que impulsaban o limitaban el crecimiento económico poniendo especial atención al ahorro y a la inversión, así como a los factores que afectasen a esas variables. Después del modelo Keynesiano surge el modelo neoliberal el cual según Harvey (2007), es un modelo que sostiene que la mejor forma de brindarle al ser humano bienestar es permitiendo el libre desarrollo de las capacidades empresariales en un contexto de propiedad privada, mercados libres y libertad en el comercio y cuya participación del estado debe ser mínima y consiste en proveer el marco institucional apropiado para el desarrollo de las prácticas mencionadas. Alrededor de la década de los ochenta la evidencia contradecía los beneficios del modelo neoliberal dado que el capital fluía en los países más ricos y había una marcada correlación entre el nivel de desarrollo científico y tecnológico con respecto a la riqueza de los países, dando paso al modelo de crecimiento endógeno en el cual según Romer (1994), se plantea que el crecimiento económico no proviene de externalidades sino que es el resultado de factores endógenos de crecimiento y el capital humano, por lo tanto el conocimiento y la innovación son factores determinantes para el crecimiento de un país.

Medición del Crecimiento Económico

Según López y Gentile (2008) el desarrollo económico de una sociedad puede aumentar a pesar de que sus aspectos sociales no se vean beneficiados, debido a esto, el desarrollo económico adquiere una notación íntimamente relacionada con el desarrollo social y resulta vital la creación de indicadores económico-sociales que cumplan con tres premisas básicas; el indicador debe ser completo, pertinente y mínimo, es decir debe contener las variables adecuadas relacionadas con el tema, de tal forma que se apegue en la mayor medida de lo posible a la realidad y además debe contener la menor cantidad de información (datos) posible. Garry y Villareal (2016) mencionan que las estadísticas oficiales y los indicadores son aspectos indispensables que se deben considerar para observar el progreso económico y social de los países, así como para determinar los impulsores estructurales de su crecimiento y establecer prioridades. Según CEPAL (2010), la información estadística es necesaria para evaluar y dar seguimiento del progreso de desarrollo económico y social además de ser una herramienta indispensable en los procesos de toma de decisiones gubernamentales tanto a nivel local como nacional y pueden contribuir a establecer objetivos cuantitativos para el establecimiento de políticas en el largo plazo.

Existen diferentes indicadores para medir el progreso económico tal es el caso del índice compuesto para evaluar el desempeño económico de los Estados Unidos de América de Khramov y Lee (2013), éste indicador permite evaluar de una manera directa, dado que mide la actividad de los tres principales sectores institucionales de la economía (hogares, empresas y gobierno) a través del crecimiento del PIB, la inflación, el desempleo y el saldo fiscal del gobierno y se calcula la suma ponderada de las desviaciones de cada indicador a partir de un determinado punto de referencia y las ponderaciones reflejan la variabilidad relativa de cada uno de los componentes. Garry y Villareal (2016) con base en la metodología de Khramov y Lee proponen un indicador adaptado al contexto de América Latina en dónde evidentemente el tamaño con respecto a Estados unidos es mucho menor además que los acontecimientos externos repercuten directamente en el desempeño económico, es por esto que se incluyó en el indicador la balanza de cuenta corriente como una fracción del PIB nominal. El índice de desarrollo humano (IDH) es otra alternativa para medir el progreso de un país en términos no solo económicos dado que contempla variables como una vida

larga y saludable, estar bien informado y tener un nivel de vida digno, además cabe destacar que el índice se construye a partir de la media geométrica de cada una de las tres dimensiones. El IDH también permite discutir las decisiones políticas nacionales, por ejemplo, cómo es posible que países con el mismo nivel de PIB per cápita pueden obtener diferentes resultados de desarrollo humano, dando la pauta para la reestructuración de las políticas públicas.

METODOLOGÍA

La metodología consistió en realizar una revisión literaria de las teorías del crecimiento económico, derivado del análisis de la literatura se propuso un modelo econométrico de la "Salud de la economía" (crecimiento económico) el cual consta de ocho variables explicativas y una variable explicada las cuales son:

Crecimiento económico (CE): Smith (1976) propuso que el crecimiento económico es la suma de las producciones de las diferentes artes, por lo tanto, un indicador adecuado para medir este fenómeno es el Producto Interno Bruto (PIB), el cual para términos de este trabajo será la variable explicada.

Saldo de la Balanza Comercial (BC) Un indicador de la salud de la economía es la balanza comercial por lo tanto esta variable es considerada para el estudio, en específico se considera la diferencia de las exportaciones menos las importaciones.

Gasto en educación (ED); El gasto público en educación como porcentaje del gasto total del Gobierno corresponde al gasto público total en educación, expresado como porcentaje del gasto total del Gobierno y se espera que esta variable esté relacionada con la inversión en conocimiento.

Inflación (INF); La inflación medida por el índice de precios al consumidor refleja la variación porcentual anual en el costo para el consumidor medio de adquirir una canasta de bienes y servicios que puede ser fija o variable a intervalos determinados.

Inversión en investigación y desarrollo (INVD): Las teorías neoclásicas sostienen que para que exista crecimiento un factor importante es el progreso técnico el cual está relacionado con la inversión en conocimiento, además según Galvis (2015) los conocimientos son una de las principales fuentes de crecimiento por lo tanto al invertir en este rubro se esperaría que el crecimiento aumente.

Inversión Extranjera (IEX): Representa la entrada de capital al país con motivos empresariales y la acumulación de capital, repercute en el crecimiento económico.

Mercado de Valores (MDOVAL): El mercado de valores es otro indicador de la estabilidad de una economía (Rueda, 2005), en este caso se considera como parámetro al Índice de Precios y Cotizaciones de la Bolsa Mexicana de Valores**.**

Población (POB): La población incluye a todos los residentes independientemente de su estado legal o de ciudadanía, con excepción de los refugiados. Según la teoría Maltusiana la población crece de manera más rápida que la producción por lo tanto sería de esperarse que a mayor población, menor crecimiento económico.

Tipo de Cambio (TC): El tipo de cambio representa la paridad del peso mexicano con respecto al dólar estadounidense por su parte Loria (2016) menciona que el tipo de cambio real es fundamental en la explicación del desenvolvimiento económico de los países en desarrollo.

Habiendo definido las variables, se procedió a obtener el modelo econométrico con datos de 2000 a 2016 utilizando de apoyo el software libre Gretl, obteniendo un modelo de la forma lineal general (MRLG), con K variables explicativas.

$$Yi = \beta 1 + \beta 2X1 + \ldots + \beta nXi + ui \quad i = 1, 2, \ldots, N. \tag{1}$$

Donde, β1, β2… βn son los coeficientes a estimar y X1,X2…Xn representan a cada variable incluida en el modelo.

RESULTADOS

Al aplicar el modelo lineal a las variables seleccionadas se obtuvo un modelo descrito en la ecuación 2, el cual mostró un ajuste de 98%, el cual en primera instancia es un buen ajuste sin embargo es necesario aplicar otras pruebas.

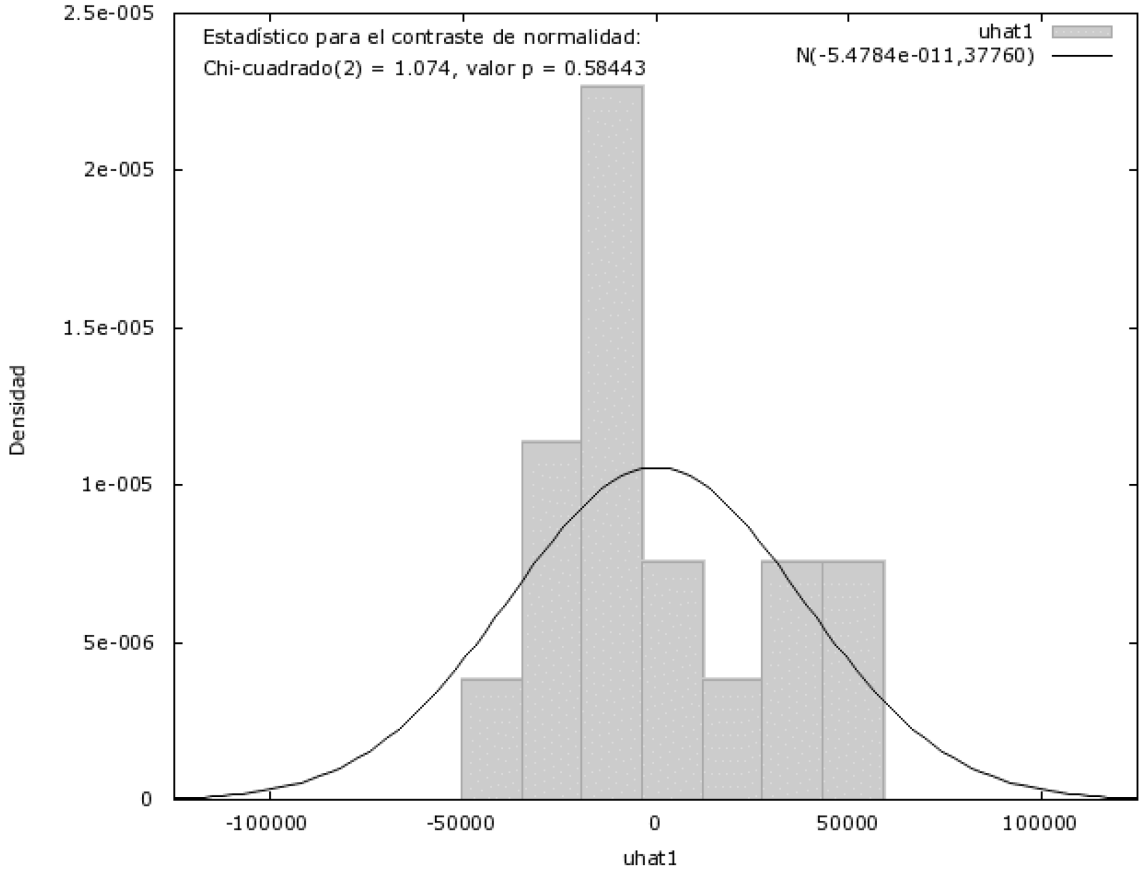
$$CE = (-1670000 + 21825(BC) - 27142(ED) - 21043.5(INF) - 487018(INVD) - 0.000001409(IEX) + 14500000(MDVAL) + 0.0337(POB) - 70185.4(TC)) + U \tag{2}$$

Al aplicar el análisis de Colinealidad, resulto que tres variables mostraban signos contrarios a la teoría económica lo que sugiere un problema de multicolinealidad y en ese caso, existe la opción de eliminar variables pero teóricamente todas y cada una de las mismas están justificadas, por lo que se optó por calcular los componentes principales de las variables explicativas y con este método se aseguró que las variables serian linealmente independientes (Quiroga y Villalobos, 2016), dejando de lado el problema de multicolinealidad y obteniendo así un nuevo modelo mostrado en la ecuación 3.

$$CE = \left(987491 + 89716.9(BC) + 27216.2(\mathrm{ED}) - 25252.2(\mathrm{INF}) + 18788.3(\mathrm{INVD}) - 29380.7(\mathrm{IEX}) + 27685.7\,(MDVAL) - 218593(POB) - 237913(TC)\right) + U \tag{3}$$

El segundo modelo muestra un ajuste de 96%, posteriormente se evaluó si éste cumple con el supuesto tradicional de homocedasticidad en el cual la varianza de los factores inobservables u, condicionales en x, es constante y al graficar se obtuvo la figura 1.

Figura 1:Representación de la Normalidad de los Residuos



La figura 1, muestra una gráfica de los residuos u, los cuales con base en el supuesto de homocedasticidad deberían distribuirse normalmente en la gráfica, es decir, debería estar contenida en la campana ilustrada de la figura, para este caso es evidente que los residuos (la diferencia existente entre los valores observados y los valores calculados) no se comportan con una distribución normal, por lo tanto, se tiene un modelo heterocedastico con el cual se pierde poder predictivo del mismo y hay que tener especial cuidado al momento de concluir en función de éste. Fuente: Elaboración propia.

La siguiente prueba aplicada fue la de Durbin–Watson (D-W), la cual mide la Autocorrelación, que es una situación que se da cuando el término residual (error) esta correlacionado con la variable explicada y provoca un modelo ineficaz que representa la relación de Y y X pero que realmente se debe a la relación de X y U, de tal forma que, si *u* contiene factores que afectan a *y* y están correlacionados con x, podría obtenerse una falsa relación entre *x* e *y* que en realidad se debe a factores no observados que afectan a *y* y que resultan de estar correlacionados con *x.* Si el coeficiente D-W se aproxima al 4, se dice que existe autocorrelación negativa, si el estadístico se aproxima al cero, entonces existe autocorrelación positiva y si se aproxima al 2, entonces no existe autocorrelación, para el caso estudiado el coeficiente fue de 2.7 lo cual, aunque no es contundente sugiere una mínima Autocorrelación.

CONCLUSIONES

En este trabajo de investigación se abordó la teoría económica de forma holística, para crear un modelo econométrico de la salud económica, y así cuantificar el efecto de cada una de las variables exógenas con respecto a la variable endógena. Los resultados muestran que las variables de población, inflación y tipo de cambio, efectivamente mantienen una relación inversa, pero llama la atención la variable de inversión extranjera que mostró un efecto de signo contrario al esperado y se explican a continuación:

Inversión extranjera: El signo negativo índica que a mayor inversión existe un decrecimiento equivalente al coeficiente de IEX en la salud del país, según el autor este efecto puede explicarse en función de que el país se ha convertido en un país manufacturero y a pesar de que se invierta dinero en esta industria, no se ve reflejado en la salud de México dado que pertenece a inversionistas extranjeros y no necesariamente propicia la eficiencia productiva.

Tipo de cambio: La correlación inv ersa índica un decrecimiento del tamaño del coeficiente de TC para México a medida que aumenta la paridad peso dólar, y en el caso contrario habrá un crecimiento equivalente.

Inflación: Por cada unidad de aumento en la inflación, está tendrá un efecto negativo en el crecimiento del país, por lo tanto, es indispensable continuar con la política de mantener estable (máximo un 5%) o disminuir este indicador.

Población: Muestra un impacto negativo para el modelo, esto se sustenta desde el enfoque de la teoría Malthusiana, la cual sostiene, que el aumento de la población es mayor con respecto al crecimiento de los bienes necesarios para la subsistencia humana, esto sugiere que el crecimiento de la población mexicana ha superado los recursos que tiene el país, y por esto se observan deficiencias en el sistema de pensiones, falta de trabajo para los jóvenes y falta de educación de calidad, por mencionar algunas, desde una perspectiva empírica estos factores podrían estar relacionados a otros males sociales como la delincuencia. Una posible estrategia para contrarrestar este efecto es establecer políticas de planificación orientadas al control de la natalidad, un ejemplo de la eficiencia de estas, se puede observar en china dónde durante varias décadas se establecieron políticas para controlar el crecimiento de la población, hasta que se logró un "equilibrio" entre los recursos para la subsistencia y los habitantes que se podían abastecer de ellos.

Por su parte las variables de Saldo de balanza comercial, educación, gasto en investigación y mercado de valores, mostraron una relación directa con la variable explicada, probando la hipótesis inicial.

Mercado de valores: la variable que más favorece al crecimiento del país en cuestión, es el mercado de valores y al aumentar una unidad en esta variable se observaría un beneficio equivalente al valor del coeficiente respectivo.

Saldo de la balanza comercial: para incrementar esta variable el autor propone favorecer el crecimiento endógeno, hasta un punto en el cual el mercado interno sea lo suficientemente sólido para competir con sus contrapartes a nivel global, obteniendo un saldo positivo de la diferencia de las exportaciones con respecto a las importaciones.

El gasto en educación, investigación y desarrollo: sin duda alguna son determinantes del crecimiento, sin embargo no necesariamente al aumentar el gasto en estos rubros, aumentaría el crecimiento del país en manera proporcional, es indispensable establecer políticas orientadas a *disminuir la corrupción* ya que a pesar de que México destina a estos rubros un porcentaje del PIB similar al que sugiere la OCDE, esto no se ve reflejada en el sistema educativo, además debería *planificarse el apoyo a investigación y desarrollo*, favoreciendo en el corto y mediano plazo aquellas áreas que más beneficien al país. De seguir haciendo recortes a la educación y en particular a la ciencia y a la tecnología, se puede concluir que el país se verá perjudicado y su crecimiento se verá mermado. Conocer los determinantes de la salud económica del México actual, permitirá a los tomadores de decisiones, cuantificar el impacto de éstas en cada uno de los rubros, lo que facilita la creación de políticas públicas orientadas al desarrollo de la sociedad en su conjunto, al ser este el objetivo de todo gobierno.

REFERENCIAS BIBLIOGRÁFICAS

Garry, S., & Villarreal, F. G. (2016). El uso de indicadores clave para evaluar el desempeño económico a largo plazo de América Latina. *Revista CEPAL*.

Cabrera, C. J., Gutiérrez, A., & Rubén, A. M. (2005). Introducción a los indicadores económicos y sociales de México. *Universidad Nacional Autónoma de México, México*.

CEPAL (Comisión Económica para América Latina y el Caribe), (2010), Estudio Económico de América Latina y el Caribe, 2009-2010 (LC/G.2458-P), Santiago.

Calva, L. F. L., & Székely, M. (2004). Medición del desarrollo humano en México.

Galvis, L. A. (2015). Crecimiento Económico Y Demográfico Regional En Colombia, 1985-2012 (Regional Economic and Population Growth in Colombia, 1985-2012). Revista de Economía Institucional, 17(33).

Jaime, E., & García, M. (2011). La evaluación del bienestar en México. Una perspectiva desde las organizaciones de la sociedad civil. Realidad Datos y Espacio, Revista Internacional de Estadística y Geografía, 2(2).

Thorp, R., Acosta, A. A., Bocco, A., Chiriboga, M., Fernández, I., Moncayo, P., ... & Ramos López, E. (1998). *Progreso, pobreza y exclusión: una historia económica de América Latina en el siglo XX* (No. E10 1399). Econometric Society, Evanston, Ill.(EUA).

De Mattos, C. A. (2000). Nuevas teorías del crecimiento económico: una lectura desde la perspectiva de los territorios de la periferia. *Revista de estudios regionales*, (58), 15-44.

Harvey, D. (2007). Breve historia del neoliberalismo (Vol. 49). Ediciones Akal.

Khramov, V. y J.R. Lee (2013), "The economic performance index (EPI): an intuitive indicator for assessing a country's economic performance dynamics in an historical perspective", IMF Working Paper, Washington, D.C., Fondo Monetario Internacional.

López, M. T., & Gentile, N. (2008). Sistema de indicadores económicos y sociales: la importancia del análisis integrado.

Quiroga, C.A. & Villalobos, A. (2015). Análisis del comportamiento bursátil de las principales bolsas financieras en el mundo usando el análisis multivariado (Análisis de Componentes Principales PCA) para el periodo de 2011 a 2014. Revista CEA, 1(2), 25-36.

Romer, P. M. (1994). The origins of endogenous growth. The journal of economic perspectives, 8(1), 3-22.

Ricoy, C. J. (2005). La teoría del crecimiento económico de Adam Smith. Economía y Desarrollo, 138(1), 11-47.

Becerra, P. A. V. (2015). Crecimiento económico de China durante la crisis financiera mundial. Nóesis. Revista de Ciencias Sociales y Humanidades, 24(48), 127-144.

Jones, H. (1979). Introducción a las teorías modernas del crecimiento económico (Vol. 2). Antoni Bosch Editor.

Loría, E. (2016). México: crecimiento económico restringido y tipo de cambio, 1950-2014. Problemas del Desarrollo, 47(186), 133-160.

BIOGRAFÍA

Christian Arturo Quiroga Juárez, es Licenciado en Ingeniería en Administración Industrial por la Universidad de Guadalajara, Maestro en Administración por la Universidad de Guanajuato, actualmente está adscrito como profesor a la Universidad Politécnica del Bicentenario en el área de Ingeniería Financiera, sus líneas de interés son los métodos cuantitativos aplicados a la economía y a la administración.

LOS RETOS DE LA GESTIÓN PÚBLICA EN LA CONSOLIDACIÓN DEL GOLFO DE MORROSQUILLO COMO UN DESTINO TURÍSTICO COMPETITIVO

Hassir Lastre Sierra, Universidad Autónoma de Baja California Sur
Plácido Roberto Cruz Chávez, Universidad Autónoma de Baja California Sur

RESUMEN

Dentro del amplio discurso teórico centrado en develar las diferencias entre la gestión pública y la privada, las nuevas tendencias en la gestión pública la han dotado de herramientas y técnicas propias de la administración. El presente trabajo se centra en el análisis crítico y propósito del papel que tiene el gobierno y su gestión, en la consolidación del Golfo de Morrosquillo (Colombia) como un destino turístico competitivo que se sitúe al nivel otros destinos nacionales. Si bien el proceso de gestión pública nunca cesa, es tarea de los gobernantes trazar el camino de desarrollo de una región y garantizar las condiciones para promoverlo. Es necesario que la gestión pública de los diferentes municipios que conforman el golfo, se reconozcan las falencias y, se formulen planes y programas que apunten a mejorar las condiciones generales del destino.

PALABRAS CLAVE: Gestión Pública, Competitividad, Desarrollo y Destinos Turísticos

THE PUBLIC MANAGEMENT CHALLENGES TO CONSOLIDATE OF GOLFO MORROSQUILLO AS COMPETITIVE TOURIST DESTINATION

ABSTRACT

As long as the literature focus on revealing the differences between the public management and private management, new trends about of public management has provided it techniques and tool used for managing. This paper approaches a proposal and critical analysis about of government role and its management for consolidating the Golfo de Morrosquillo (Colombia) as a competitive tourist destination. Although the public management process never ends, the leaders has the task to draw the way of regional development and they must to guarantee good conditions to promote the development. From public management is necessary that different gulf municipalities admit its weaknesses and it formulate programs and plan for improving the general destination conditions.

JEL: H11, H70, M10, M38, R11, R58, O10

KEYWORDS: Public Management, Competitiveness, Development and Tourist Destination

INTRODUCCIÓN

La gestión pública se ha convertido en un aliciente fundamental para propender por el desarrollo y expansión del turismo. Durante los últimos años, se ha destacado que el papel de la gestión se ha direccionado hacia la formulación de estrategias que promocionan el desarrollo del turismo y su inclusión a las diferentes dimensiones de desarrollo. A pesar de los esfuerzos, se ha evidenciado que la gestión pública tradicional está perdiendo protagonismo, debido al cambio que se ha generado en sus instrumentos y en las formas de intervención. El Golfo de Morrosquillo se encuentra localizado en Colombia, y sus 17 km2 de longitud es compartido por los Departamento de Córdoba y Sucre. A lo largo de esta zona

geográfica se encuentran las ciudades costeras de Santiago de Tolú y Coveñas, jurisdicción de Sucre; y San Antero, perteneciente a Córdoba. La investigación tuvo lugar en tres de los municipios cinco municipios, Santiago de Tolú, Coveñas y San Onofre, que conforman la subregión del Golfo de Morrosquillo en el Departamento de Sucre, teniendo en cuenta que, los mencionados municipios abarcan gran parte del litoral del golfo. Además, la zona goza de una extensa riqueza natural innata, que ha hecho que el sector turismo se convierta en una de las actividades económicas más preponderante para la región, en un departamento en donde el sector terciario de la economía ha tomado un gran impulso y las actividades relacionadas con los servicios han trazado un cambio en la vocación económica de la región. Por años, sea ha tenido la creencia que los sectores económicos que dirigen la economía en el Departamento de Sucre han sido el sector agropecuario y comercial, sin embargo, el sector servicio en la jurisdicción aporta el 33.6% al Producto Interno Bruto de Sucre, mientras que las actividades relacionadas con el agro aportan un 12.1% y el sector comercio un 8.2% (MinCIT, 2016).

Atendiendo a la fortaleza que tiene el Departamento de Sucre con el turismo, el presente trabajo tiene como objetivo proporcionar una mirada analítica y critica de la gestión pública y su impacto en la consolidación del Golfo de Morrosquillo como un destino turístico competitivo, que esté a la altura de otros destinos nacionales como Cartagena de Indias. Por tanto, este trabajo se constituye en un aporte a la literatura relacionada con la temática y como un instrumento de información que apoye la planeación y gestión de los atractivos turísticos de la región.

Este trabajo es producto de una investigación relacionada como los establecimientos de alojamiento y hospedaje asentados en el Golfo de Morrosquillo y está estructurado en cuatro apartados. En el primer apartado se devela el acervo teórico sobre el cual se cimentó el estudio de la gestión pública; con el segundo aparatado, se describe la metodología propuesta e implementada para darle cumplimento a los objetivos investigativos. En el estudio se consideró pertinente analizar el macroentorno de las actividades turísticas, con el propósito de conocer más de cerca la problemática e identificar las acciones de los gobiernos locales para el desarrollo e impulso del turismo; la información obtenida fue contrastada a la luz de la teoría, con el objetivo de reconocer y reflexionar en torno a los retos que deben enfrentar los gestores públicos de esta región, por lo que el tercer apartado es dedicado a lo anterior. El apartado final es dedicado a las conclusiones que los autores realizan como resultado de su labor investigativa.

REVISIÓN DE LITERATURA

Para entender la gestión pública, es necesario reconocer que es una práctica que responde al modelo social y económico que promueve el gobierno de turno. La gestión pública tiene como objeto de estudio las variantes e inconvenientes en la designación y operación de los servicios público, de ahí que se reconozca que en el entorno de la gestión converjan, por lo menos, dos factores: la administración pública y las políticas públicas (Hood, 2000; Lynn, 1996). Según Losada (1999) con la gestión pública se busca mitigar la presión económica que recae sobre los recursos escasos y atiende a las necesidades de los que demandan los servicios públicos. Por eso, la gestión pública devela el estilo de dirección que asume el Estado en el manejo de sus organismos y, en la formulación y ejecución de las políticas. Entendiendo el proceso de dirección como una acción colectiva y participativa, que integra a diferentes actores en la formulación e implementación, y requiere que los organismos del Estado mitiguen o solucionen dos dificultades fundamentales que giran en torno a una acción colectiva: la cooperación y su eficacia. (Ochoa & Fuenmayor, 2006; Aguilar, 2007).

La administración o gestión pública está experimentando dos variantes en su desarrollo, la primera, se relaciona con las nuevas tendencias que direccionan al gobierno a disminuir su intervención en las economías nacionales; y la segunda, hace referencia al aumento de la eficacia y la responsabilidad emanada de las necesidades de la sociedad (Ávalos, s.f.). *La unión entre el "nuevo institucionalismo" y la gerencia profesional, han dado como resultados el surgimiento de una nueva corriente filosófica en la gestión*

pública, que rompe con el hito de las diferencias entre la gestión en el sector público y privado. Con el nuevo institucionalismo, se asume que las entidades públicas tienen la capacidad de entender las interacciones entre los sujetos, debido a que los mecanismos que usan permiten condicionar las preferencias de cada individuo (Hood, 1991; Arellano, 2002; Lapsley & Oldfield, 2001).

METODOLOGÍA

El análisis efectuado en este trabajo partió de la revisión de literatura sobre el macroentorno de las actividades turísticas. Es decir, se ahondó en el estudio de las variables económicas, sociales, legales, culturales y tecnológicas con el objetivo de conocer y diagnosticar la situación general del Golfo de Morrosquillo. Luego, se diseñó un instrumento de recolección de la información para recabar datos sobre los establecimientos de alojamiento y hospedaje. El instrumento de caracterización estuvo conformado por ocho categorías de estudio, las cuales fueron: actividad empresarial, estructura de propiedad, indicadores de tamaño, perfil gerencial, capital humano, capacidad instalada, calidad y cooperación empresarial. De igual forma, cada categoría de estudio estuvo integrada por una serie de criterios, los cuales en conjunto sumaron un total de 28 preguntas. La operacionalización de las variables empleadas en esta metodología se muestra a continuación en la tabla 1.

Tabla 1: Operacionalización de las Variables

Variable de interés	Dimensiones	Indicadores
Caracterización	Actividad empresarial	Nombre del establecimiento, categoría del establecimiento, municipio, mercado que atiende.
	Estructura de propiedad	Empresa familiar, tipo de empresa, número de socios, junta directiva.
	Indicadores de tamaño	Número de empleados, activos sociales.
	Perfil gerencial	Género, edad, nivel de estudio, manejo de segundo idioma.
	Capital humano	Empleados tiempo de completo, empleados de tiempo parcial, empleados con contrato definido, empleados temporales, genero de los empleados, edad de los empleados, nivel de estudio de los empleados.
	Capacidad instalada	Números de habitaciones, números de camas, tipo de habitaciones, porcentaje de ocupación.
	Calidad	Certificados de calidad, evaluaciones de calidad.
	Cooperación empresarial	Convenios con otra empresa, pertenencia a asociaciones.

Fuente: Elaboración propia.

Como se mencionó, el estudio tuvo como epicentro la subregión del Golfo de Morrosquillo en el Departamento de Sucre en Colombia y aunque la subregión está conformada por los cinco municipios –Coveñas, San Antonio de Palmito, Santiago de Tolú, Toluviejo y San Onofre– para efectos de la investigación se seleccionó a los municipios de Santiago de Tolú, Coveñas y San Onofre, teniendo en cuenta que éstos tres colindan con las aguas del golfo. La población universo de estudio se conformó por 98 establecimientos de alojamiento con registro mercantil activo a 2015 (Cámara de Comercio de Sincelejo, 2015) El cálculo de la muestra representativa obedeció los lineamientos de la técnica de muestreo aleatorio simple, en donde los valores de las proporciones p – q se determinaron a partir de un estudio piloto realizado previamente. Además, se tuvo en cuenta un nivel de confianza del 95% y un error de +/ - 7.5%. De acuerdo con lo anterior, se determinó que la muestra representativa era de 31 elementos. Sin embargo, fue necesario distribuir la muestra proporcionalmente entre los tres municipios y luego, entre los diferentes tipos de establecimientos –hotel, cabaña, apartahotel–, como se relaciona a continuación.

Tabla 2: Distribución de la Muestra Aleatoria

Objeto de Estudio	Elementos			Total
	Hoteles	Cabañas	Aparta hoteles	
Coveñas	7	7	4	18
Santiago de Tolú	10	2	1	12
San Onofre	1	-	-	1
Total:	31			

Fuente: Elaboración propia.

Como se muestra en la tabla 2, en el municipio de Coveñas se estudió 7 hoteles, 7 cabañas y 4 apartahoteles; en Santiago de Tolú se estudiaron 10 hoteles, 2 cabañas y un apartahotel, y en San Onofre se estudió un hotel.

DISCUSIÓN DE RESULTADOS

Contexto Turístico del Golfo de Morrosquillo

Si bien el turismo como actividad económica, es la que más genera ingresos y propicia el crecimiento y desarrollo en los municipios que conforman el Golfo de Morrosquillo, aún no se ha estudiado a profundidad el impacto que tiene el desarrollo de esta actividad. Es decir, se desconocen las cifras y los datos relacionados con los visitantes y los beneficios reales generados por el turismo. Las actividades turísticas carecen de la debida reglamentación institucional, reflejado en la falta de políticas públicas que promuevan el desarrollo sostenible del turismo. A pesar que el 80% de los turistas que visitan el municipio de Santiago de Tolú se interesa por el turismo de sol y playa, la gestión pública ha pasado por alto el precario estado de la infraestructura del municipio, la cual no se reduce a la malla vial, sino que abarca los servicios públicos, la conectividad y planta turística (Plan de Desarrollo Municipal de Santiago de Tolú 2012-2015, 2012).

El municipio de Coveñas se ha caracterizado por ser un destino preponderante entre los municipios que conforman el golfo y gracias a su riqueza natural, goza de ventajas relacionadas con su mar cálido, tranquilo y poco profundo, cuenta con *la Ciénaga de la Caimanera, la represa de Villeros, resguardos indígenas, entre otros factores culturales y patrimoniales. De acuerdo con lo anterior, Coveñas cuenta con todas características necesarias para convertirse en un destino turístico con los más altos índices de competitividad. No obstante, la realidad es otra, el destino no es competitivo (Plan de Desarrollo de Coveñas 2012-2015, 2012). La inadecuada planeación, la dependencia de mercados que influye en las mejores temporadas, la excesiva informalidad y el desaprovechamiento de las nuevas tecnologías, han impedido que se explote el potencial que tiene el turismo en la región. Coveñas depende altamente del sector de servicios, hasta el punto de dejar a un lado las posibilidades de desarrollo que el sector primario presenta. Los municipios que conforman el Golfo de Morrosquillo* afronta una significativa y notoria falta de formación de capital humano, lo que repercute en la calidad de los servicios prestados. Por otra parte, la promoción de estos municipios como destino turístico es deficiente, a razón de la inexistencia de productos turísticos debidamente diseñados. En materia de seguridad turística, no se cuenta el apoyo de las diferentes entidades encargadas de la seguridad en los distintos espacios territoriales. A manera de ejemplo, en Coveñas no existe un comando propio de policía de turismo, además no se cuenta con las suficientes brigadas y torres salvavidas (Plan de Desarrollo de Coveñas 2012-2015, 2012).

El sistema vial se encuentra en regulares condiciones a pesar de las labores de mantenimiento que se han hecho, las condiciones ambientales han provocado el deterioro de la malla vial. La Troncal del Caribe, carretera que traspasa el municipio de Coveñas, a lo largo de sus 14.1 km presenta deterioros y carece de la señalización apropiada. Por tanto, se requiere realizar arreglos con el propósito de garantizar la durabilidad de la vía y el transito seguro de los transeúntes. Por otro parte, teniendo en cuenta que se carece de un sistema de transporte público eficiente, se ha masificado el uso de las “bicitaxis” y los “mototaxis”

sin ninguno tipo de regulación. Ninguno de los municipios cuenta con una terminal de transporte terrestre, por eso cada empresa dispone de un amplio terreno para la recepción y despacho de los pasajeros, lo que genera congestión vehicular, especialmente en las temporadas altas.

El municipio de Santiago de Tolú cuenta con un muelle, el cual es operado por la Sociedad Portuaria Golfo de Morrosquillo S.A., y a través de ahí se exporta la producción de las cementeras asentadas en la zona. En otra zona de ese municipio se encuentra el muelle de la empresa Pestolú, dotado de infraestructura acorde a su capacidad operacional. Asimismo, existe un muelle turístico que, a pesar de no contar con las condiciones adecuadas para su uso, es empleado para la venta de comidas y atracadero de pequeñas embarcaciones. Las empresas turísticas que prestan servicios náuticos se han ideado embarcaderos con el propósito de mejorar el transporte de los turistas a las islas de San Bernardo (Plan de Desarrollo Municipal de Santiago de Tolú 2012-2015, 2012). En éste municipio se encuentra el Aeropuerto Golfo de Morrosquillo, el cual cubre una ruta operada por la empresa Aerolíneas de Antioquia y realiza un vuelo diario en la tura Medellín–Santiago de Tolú, además, al aeropuerto arriban vuelos chárteres de diferentes empresas aéreas de la región.

Otros de los aspectos relacionados con las actividades turísticas en el Golfo de Morrosquillo, es el uso del espacio público en los diferentes municipios, el cual enfrenta una serie de falencias relacionadas con la invasión del espacio, reduciendo las vías de movilidad del peatón, y se agrava con la inexistencia de políticas y planes que delimiten el uso del espacio público. Por medio del artículo 61 de la Ley 300 de 1996, ley que legitimiza y reglamenta las actividades turísticas en Colombia, se establece el Registro Nacional de Turismo –RNT–, el cual todos los prestadores turísticos del país están obligados a diligenciar y actualizar anualmente (MinCIT, 2013). De acuerdo con el RNT, en el Departamento de Sucre existen 545 prestadores turísticos registrados, de los cuales el 87.5% son establecimientos de alojamiento y hospedaje; el 10.1% son agencias de viaje; 1.3% son establecimientos de gastronomía; el 0.4% son guías turísticos y empresas de transporte terrestre; y el 0.2% son arrendadores de vehículos para turismo y operadores profesionales de congresos, ferias y conferencias (Red de Cámaras de Comercio , s.f.). Sin embargo, al detallar la base de datos del RNT se encuentra que cerca del 54% de los prestadores registrados cuenta con el registro activo, es decir, el 56% restante, establecimientos con registro pendiente de actualización, suspendido o cancelado, prestan sus servicios en la informalidad o son prestadores que no están en labor de su objeto social.

De acuerdo con la Cámara de Comercio de Sincelejo, a 2015 en los municipios de Santiago de Tolú, Coveñas y San Onofre, había 246 establecimientos de alojamiento y hospedaje –53.6% hoteles; 42.6% cabañas; y 3.6% apartahoteles– de los cuales, cerca del 40% tenía su registro mercantil activo. Como se evidencia, aunque el desarrollo turístico de la región se cimenta en un gran número de prestadores turísticos, una gran parte de ellos desarrollan sus actividades en la informalidad e ilegalidad (Plan Departamental de Desarrollo de Sucre 2012-2015, 2012). En un departamento que de acuerdo a la aportación que hace el sector servicios al Producto Interno Bruto –PIB– departamental, 33.6% del PIB, ratifica su vocación hacia éste sector; aun así, los prestadores turísticos dedicados al alojamiento y hospedaje no prestan sus servicios dentro de los parámetros de calidad y legalidad. Sin embargo, éstos juntos con los restaurantes aportan un 7.1% al PIB del departamento, muy por encima del promedio nacional del 3.5% (MinCIT, 2016).

El Papel de la Gestión Pública en el Desarrollo Competitivo del Golfo de Morrosquillo

Las políticas como mecanismo legítimo de la gestión pública, demuestra el compromiso que tienen los gobernantes en aprovechar y salvaguardar los recursos, con el propósito de impulsar la competitividad de la región (Lastre & Cruz, 2016). Sin embargo, en el Departamento de Sucre se evidencia la falta de interés y el poco conocimiento sobre el sector turismo, teniendo en cuenta que no se diseñan las políticas adecuadas que estimulen y promuevan la competitividad de esta actividad (Plan Departamental de Desarrollo de Sucre 2012-2015, 2012). La consolidación del Golfo de Morrosquillo como un destino turístico competitivo, requiere que las falencias de los organismos gubernamentales sean subsanadas, debido a que las entidades

encargadas de la promoción y la coordinación de las actividades turísticas han demostrado su inoperalidad, dificultando el proceso de implementación de las políticas que direccionen el turismo en el departamento (Plan Estratégico de Desarrollo Turístico de Sucre 2011-2012, 2011). La gestión pública y turística en Sucre, no ha generado las condiciones necesarias para que este sector alcance un gran desarrollo competitivo.

Los gestores de la región deben preocuparse por una gestión pública integral, que tenga en cuenta todas las aristas en la adopción del desarrollo turístico competitivo y sostenible. La tarea de la gestión pública no debe reducirse al reconocimiento del potencial turístico del Golfo de Morrosquillo, es necesario aprovechar las ventajas competitivas de la zona a fin de propiciar el flujo de capital-inversión que contribuya a la consolidación del destino turístico. La gestión pública de los municipios que conforman el golfo debe direccionarse hacia la implementación de políticas y estrategias que favorezcan la buena prestación de los servicios domiciliarios, promueva la mejora y expansión de la malla vial, y capacite talento humano de alto nivel. Con lo anterior, se generan algunas de las condiciones necesarias para liberar el crecimiento económico de las actividades turísticas. Además, se amplía el beneficio a otros sectores, como al social, teniendo en cuenta que el turismo goza de cierta transversalidad e interconexión con otros sectores. Quizás no sea la solución a todas las debilidades que debe enfrenta el Golfo de Morrosquillo para consolidarse como un destino turístico competitivo a nivel nacional e internacional, pero los clústeres turísticos representan una puesta en marcha estratégica, competitiva y sustentable, capaz promover las condiciones necesarias en pro de un crecimiento y desarrollo económico en la región. Los clústeres en el sector turismo promueven la cooperación y la competencia, y emanan a partir de la integración de los prestadores turísticos que comparten una misma actividad (Lastre & Cruz, 2016).

De acuerdo con la anterior, es tarea de los gestores públicos visionar, como una de las posibilidades, el desarrollo y consolidación del golfo a través de la cooperación entre los prestadores turísticos más preponderante en el golfo, los establecimientos de alojamiento y hospedaje. Sin embargo*, de acuerdo con los resultados del estudio, cerca del 84% de los establecimientos de alojamiento del Golfo de Morrosquillo no tiene alianzas con otras empresas y el 45.16% no hacen parte de alguna asociación gremial* (Lastre, 2016). Aunque *es probable la ausencia de estrategias encaminadas a la promoción de alianzas entre los operadores turísticos, lo cierto es que el desconocimiento de la existencia de las asociaciones por parte de los establecimientos, 52.94%, le resta efectividad a los esfuerzos hecho por los gestores y los gremios; ahí la necesidad de encaminar las estrategias, las políticas y la gestión hacia la promoción de alianzas entre los operadores turísticos de la industria más grande e importante de la zona.*

A consecuencia que el Golfo de Morrosquillo ocupan un lugar privilegiado entre los turistas locales, en los últimos años se ha ampliado la demanda de este destino a nivel nacional, especialmente del municipio de Coveñas; cerca del 74% de los visitantes provienen de otras ciudades del país. Sin embargo, las señales de rezagado en la diversificación de las actividades turísticas, han conllevado a que estas actividades giran mayormente en torno a los establecimientos de alojamiento y hospedaje. La gestión pública debe aminorar el hecho de que algunos grupos familiares acondicionan sus hogares y propiedades para prestar este tipo de servicios sin las más mínimas condiciones de calidad e higiene (Lastre, 2016).

Para el destino en general, es provechoso que desde la gestión pública se incentive el diseño y creación de productos-servicios turísticos que obedezcan a la realidad del mercado y a los gustos de los visitantes. Los pocos productos y atractivos turísticos con los que cuentan el golfo no despiertan el interés de los turistas por alojarse más tiempo o visitar la región en otras temporadas que no sean las vacacionales. Por esa razón, l*a inversión de los prestadores turístico para su propia mejora obedece la dinámica trazada por la oferta y la demanda del destino, debido a que las playas del golfo suelen ser visitadas en las temporadas altas; realizar una enorme inversión al establecimiento no es una opción rentable para sus propietarios, de ahí que muchos de los prestadores tiendan a interiorizar las estrategias de sus competidores a pesar de las condiciones particulares de cada negocio.* L*a poca implementación de prácticas organizacionales, el*

rezago de los empresarios en la adopción de cambios significativos a la gestión y la escaza inversión para el mejoramiento integral de los establecimientos (Lastre, 2016), *son algunos de los temas que dentro de la agenda públicas se debe tratar. Es totalmente necesario dotar a la gestión pública de mecanismo que permitan reorientar los programas y las políticas que se implementan en las zonas que tienen al turismo como una de sus fortalezas. Sin embargo, resultar ser más eficaz crear conciencia sobre la importancia de promover en el Golfo de Morrosquillo un crecimiento compartido, estructurado y sostenible; que integre las acciones de los diferentes grupos de interés –Estado, iniciativa privada, instituciones educativas, gremios, etc.–*

CONCLUSIONES

Si bien el presente trabajo se centró en el análisis crítico y propósito del papel del gobierno y su gestión, en la consolidación del Golfo de Morrosquillo como un destino turístico competitivo, se ahondó, grosso modo, en las nuevas tendencias de la gestión pública. De ahí que la revisión de la literatura sobre la temática permitió establecer como la inclusión de los conceptos, las técnicas y las herramientas de la administración profesional en las actividades del sector público, han reconvertido el proceso de gestión. Ahora se habla de Nueva Gestión Pública, concebida como una administración cimentada bajo estándares de eficiencia y eficacia, a fin de satisfacer las necesidades reales de la población al menor costo posible.

El Golfo de Morrosquillo requiere de gestores comprometidos con el interés común, capaces de planear y visionar el desarrollo de la región de la mano del turismo, que cuenten con las competencias y habilidades necesarias para el eficiente manejo de los recursos y que sean conscientes del trabajo cooperativo e integrado. Las políticas e instrumentos gubernamentales deben enfocarse hacia la mejora de las condiciones de la población, lo que también apuntaría a la mejora del destino turístico. Sin embargo, en la formulación de planes y programas debe contemplarse el estudio del contexto de implementación, con el propósito de atacar directamente la problemática real.

Los retos de la gestión pública en la región van más allá de lo aquí señalado y estudiado, debe abarcarse la realidad de los malos manejos que han tenido los recursos destinados, no solo al impulso de las actividades turísticas, sino a otras actividades igual de importante. No basta con ser conscientes y alardear de la riqueza y belleza natural que tiene el destino en cuestión, es necesario sentir el compromiso de los gobiernos locales en la mejora de las condiciones del destino. De nada sirve contar todas las ventajas señaladas a lo largo de este trabajo, sino se aprovechan y se convierten en ventajas competitivas. Este trabajo solo fue un acercamiento hacia algunos de los problemas y retos que deben enfrentar los municipios del Golfo de Morrosquillo en la consolidación de un destino turístico competitivo, y es entendible que el proceso de gestión pública no se estudió a profundidad. Por tanto, es recomendable la realización de estudios a fines a la temática y problemática aquí expuesta. Teniendo en cuenta que, los estudios existentes y los que están en curso, no abarcan en su totalidad el papel del Estado y de los gobiernos locales en el desarrollo competitivo de las actividades turísticas.

REFERENCIAS

Aguilar, L. F. (2007). El aporte de la política pública y de la Nueva Gestión Pública a la gobernanza . Revista del CLAD Reforma y Democracia. No. 39. , 1-15.

Arellano Gault, D. (2002). Nueva gestión pública: ¿el meteorito que mató al dinosaurio? Lecciones para la reforma administrativa en países como México. Revista del CLAD Reforma y Democracia No. 23, 9-40.

Ávalos Aguilar, R. (s.f.). Innovación de la gestión pública. Gestión y estrategia , 6-17.

Becker, B. K. (2001). Políticas e planejamento do turismo no Brasil. Caderno Virtual de Turismo Vol. 1, N° 1 , 1-7.

Cámara de Comercio de Sincelejo. (2015). Base de datos establecimientos de alojamiento 2015. Sincelejo, Sucre, Colombia.

Fondo de promoción turítica, Gobernación de Sucre. (2011). Plan Estratégico de Desarrollo Turístico de Sucre. Sincelejo.

Hood, C. (1991). A Public Management for All Seasons? Public Administration, Volume 69, Issue 1, 3-19.

Hood, C. (2000). The Art of the State: Culture, Rhetoric, and Public Management. Oxford University Press.

Lapsley, I., & Oldfield, R. (2001). Transforming the public sector: management consultants as agents of change. European Accounting Review Vol. 10, Iss. 3, 523-543.

Lastre Sierra, H. E. (2016). Análisis estratégico y competitivo de la industria de alojamiento turístico. Caso: Golfo de Morrosquillo, Departamento de Sucre. Sincelejo.

Lastre Sierra, H. E., & Cruz Chávez, P. (22 de Septiembre de 2016). Cluster turístico: de la competencia cooperativa al desarrollo estratégico. Obtenido de El Subcaliforniano: https://www.elsudcaliforniano.com.mx/columna/cluster-turistico-de-la-competencia-cooperativa-al-desarrollo-estrategico-del-destino

Lastre Sierra, H. E., & Cruz Chávez, P. (29 de Agosto de 2016). La importancia de crear una política turística y evaluarla. Obtenido de El Sudcaliforniano: http://www.oem.com.mx/elsudcaliforniano/notas/n4268068.htm

López Palomeque, F. (1999). Política turística y territorio en el escenario de cambio turístico. Boletín de la A.G.E.

Losada, C. (1999). De burócratas a gerentes?: las ciencias de la gestión aplicadas a la administración del estado. IDB.

Lynn, L. E. (1996). Public Management as Art, Science, and Profession. Michigan: Chatham House Publishers.

Ministerio de Comercio, Industria y Turismo. (01 de 08 de 2013). Registro Nacional de Turismo. Obtenido de Ministerio de Comercio, Industria y Turismo: http://www.mincit.gov.co/minturismo/publicaciones.php?id=12184

Ministerio de Comercio, Industria y Turismo. (2016). Perfil económico: Departamento de Sucre. Bogotá: MINCIT.

Ochoa, H. H., & Fuenmayor, J. (2016). Ni tecnocracia ni populismo: Hacia una gestión pública para la transformación en Venezuela. En El poder de los expertos: Para comprender la tecnocracia. Maracaibo: Universidad del Zulia.
(2012). Plan de Desarrollo Coveñas "¡Unidos es el camino...!" 2012-2015. Coveñas.

(2012). Plan de Desarrollo Municipal de Santiago de Tolú 2012-2015 "La oportunidad para todos!". Santiago de Tolú.

(2012). Plan Departamental de Desarrollo de Sucre 2012-2015 "acciones claras para dejar huella". Sincelejo: Gaceta Departamental de Sucre.

Red de Cámaras de Comercio . (s.f.). Prestadores de Servicios Turísticos. Obtenido de Registro Nacional de Turismo: http://rntsincelejo.confecamaras.co/establecimientos

RECONOCIMIENTOS

Ésta investigación fue realizada en el marco de la estrategia liderada por el Departamento de Sucre con recursos del Fondo de Ciencia, Tecnología e Innovación del Sistema General de Regalías FCTeI-SGR asignados al departamento para el proyecto “Implementación Programa de Formación de Capacidades en Ciencia, Tecnología e Innovación en el departamento de Sucre, Caribe”. Asimismo, los autores agradecen los comentarios de los árbitros y editores del IBFR, los cuales contribuyeron a mejorar la calidad esta investigación.

BIOGRAFÍA

Hassir Lastre Sierra es estudiante de la Maestría en Administración Estratégica, Universidad Autónoma de Baja California Sur, México. Administrador de Empresas, Universidad de Sucre, Colombia. Se puede contactar en la Universidad Autónoma de Baja California Sur, Carretera al Sur Km 5.5, La Paz, B.C.S.

Placido R. Cruz Chávez, es profesor–investigador del Departamento Académico de Economía de la Universidad Autónoma de Baja California Sur; México; destacándose en desarrollo de proyectos, cuenta con investigaciones enfocadas a la administración financiera, la competitividad sectorial y el desarrollo de negocios. Se puede contactar en la Universidad Autónoma de Baja California Sur, Carretera al Sur Km 5.5, La Paz, B.C.S.

LA GENERACIÓN MILLENNIALS INMERSA EN UNA SOCIEDAD DE CONSUMO FRENTE A UN RETO: LA CULTURA DEL AHORRO

Hector Perfecto Molina Reyna, Universidad Autónoma de Nuevo León
Ruth Isela Martínez Valdez, Universidad Autónoma de Nuevo León
María del Carme Catache Mendoza, Universidad Autónoma de Nuevo León
Zita Mirthala Huerta Cerda, Universidad Autónoma de Nuevo León

RESUMEN

Los jóvenes millennials afrontan una disyuntiva: por un lado, el deseo del consumo para sentirse integrados, y por el otro, pensar en su futuro y prepararse para ello en el aspecto económico ahorrando. La presente investigación descriptiva para identificar de qué manera los jóvenes millennials manejan sus ingresos y gastos y, si en esa operación, desarrollan una cultura del ahorro. Se consideraron tres factores clave que influyen en la cultura del ahorro: la falta de educación financiera, la demografía y la composición de nuestros ahorros. La población que se estudió fueron los estudiantes de 5° a 10° semestre de la carrera de Ingeniero Industrial Administrador de una Facultad al noreste de México. Se realizó una encuesta estructurada de preguntas cerradas, además mediante una muestra aleatoria se llevaron a cabo foros de discusión. De acuerdo a los resultados se concluyó que, de la población millennials de éste estudio, el 79% acostumbra ahorrar, no obstante, más de la mitad no lleva un registro de sus ingresos y menos aún de los gastos.

PALABRAS CLAVES: Milllennials, Ahorro, Educación Financiera

ABSTRACT

Young millennials are facing a dilemma: on the one hand, the desire of the consumer to feel integrated, and on the other hand, think about your future and prepare for this economically saving. The present descriptive research to identify how young millennials manage your income and expenses and, if in that operation, develop a culture of saving. We considered three key factors that influence the culture of saving: the lack of financial education, demography and the composition of our savings. The population studied were students from 5 ° to 10 ° semester of Industrial engineer a Faculty Administrator northeast of Mexico. A structured survey of closed questions, also using a random sample discussion forums were held. According to the results it was concluded that millennials this population study, 79% usually save, however, more than half does not carry a record of their income and even less expenses.

JEL: J24, N80

KEY WORDS: Millenails, Savings, Financial Education

INTRODUCCIÓN

La mayoría de la literatura coinciden en que la cultura del ahorro empieza desde la familia, Denegri, Lara, Córdova, Del Valle (2008) manifiestan que "queda en evidencia que los padres de clase media no estimulan conductas concretas de ahorro, aun cuando en su discurso los valores de austeridad están presentes, dando como resultado una incoherencia entre discurso valórico y prácticas de socialización económica, las que están más bien orientadas al gasto que al ahorro" (p. 34). En la actualidad muchas personas tienen la idea de que la educación financiera es un tema complejo y que sólo unos cuantos pueden comprender. Esta

situación ha afectado en la toma de decisiones útiles y en la adecuada administración de sus recursos económicos (CONDUCEF citado por Olin 2014). "Es significativo pensar que se vive en un mundo globalizado que exige la buena administración de nuestras finanzas personales" (Olin, 2014, p. 15). Actualmente hay tres factores claves por los que no hay una cultura del ahorro: la falta de educación financiera, la amenaza de la demografía y la composición de nuestros ahorros (Palacios, 2011).

Pregunta Central de Investigación

Con base en el contexto y la problemática anteriormente expuesta, se desarrollaron las preguntas de investigación: ¿De qué manera la generación millennials de la carrera de IIA de una Universidad al noreste de México? ¿De dónde se originan sus ingresos? ¿Cómo controlan sus gastos?

Objetivo General de la Investigación

Con base en el contexto y la problemática anteriormente expuesta, se desarrollaron las preguntas de investigación: ¿De qué manera la generación millennials de la carrera de IIA de una Universidad al noreste de México? ¿De dónde se originan sus ingresos? ¿Cómo controlan sus gastos?

Planteamiento del Problema de Investigación

La presente investigación se considera relevante debido a que en necesario educar a los millennials en el inicio de una cultura de ahorro que les permita en un futuro mejorar su calidad de vida. "Una población que no sabe cómo planear sus ingresos y gastos, que no tiene una cultura del ahorro y desconoce cómo endeudarse sin afectar sus finanzas, no puede mejorar su bienestar social y, por consiguiente, no contribuye al desarrollo económico de su país" (Amezcua, Arroyo, Espinosa, 2014, p. 22).

REVISIÓN LITERARIA

El mundo actual enfrenta muchos retos, uno de ellos es el financiero. Es imprescindible que las personas adquieran conciencia sobre su futuro económico sin esperar a que éste dependa de sus gobiernos, sus empleadores o sus familias (Trump y Kiyosaki citado por Amezcua, Arroyo, Espinosa 2014). De acuerdo con el Censo General de Población de 2010, en México habitan 36.2 millones de jóvenes entre 12 y 29 años; 17.8 millones son hombres (49.2%) y 18.4 millones son mujeres (50.8%). Treinta y seis millones de jóvenes millennials que la gran mayoría carece de una cultura del ahorro. La Encuesta de Cultura Financiera de los Jóvenes en México elaborada por Banamex y la UNAM, indica que 30 por ciento de los jóvenes pide un crédito para hacer frente a una emergencia, mientras que 12 por ciento lo solicita para pagar otra deuda.

"Sacrificar consumo actual (cuando se es joven) en beneficio del consumo de mañana (cuando se es mayor) es una tarea compleja. Si los individuos de 20 años fueran capaces de calcular sus necesidades futuras y, sobre esa base, de prepararse financieramente para la vejez, el Estado tendría un rol menor en el diseño de sistemas previsionales" (Bosch, Melguizo, Pagés, 2013, p. 67). Otros factores que influyen en que el ahorro no se ha institucionalizado son: el estatus, rango de edad, estado civil, si viven o no con sus padres, el género. (Grupo financiero Banamex, 2014). Enseguida se enumerarán cada una de las variables que conducen a esta generación carecer de una cultura del ahorro.

Educación Financiera

Uno de los factores que determina la calidad de vida de las personas es el nivel de educación, ligándolo a términos financieros cuando la población no sabe cómo planear sus ingresos y sobre todo sus gastos, que no tiene una cultura del ahorro y no sabe endeudarse sin que ello afecte sus finanzas, no mejora su bienestar social y como consecuencia no contribuye al desarrollo económico del país (Amezcua et al 2014). Se ha encontrado en estudios que para generar una cultura del ahorro es necesario generar en la juventud no solo

una cultura financiera sino una educación financiera. El concepto de educación financiera según la Organización para la Cooperación y Desarrollo Económico es el proceso mediante el cual los individuos adquieren una mejor comprensión de los conceptos y productos financieros y desarrollan las habilidades necesarias para tomar decisiones, evaluar riesgos y oportunidades financieras y mejorar el bienestar (OECD citado por Amezcua et al 2014)

La educación financiera permite mantener un equilibrio en las finanzas personales, al conocer cómo operan ciertos productos y servicios financieros y hacer uso de ellos. Esto además conlleva a una administración eficiente del dinero, de un consumo moderado, ahorro inteligente y responsable, y de un balance entre ingresos y gastos (Olin 2014) La Comisión Nacional para la Protección y Defensa de los Usuarios de Servicios Financieros (CONDUCEF) (2013) establece que cerca de 62 de cada 100 mexicanos carece de educación financiera. En México se han llevado a cabo diversos estudios desde el año 2004 por organismos como la Secretaría de Educación, instituciones de crédito, instituciones de educación superior, e instituciones gubernamentales para detectar los conocimientos y uso de los servicios financieros por parte de la población. Amezcua et al (2014) mencionan hechos específicos por los que se dice que la población carece de educación financiera:

Escasa participación de los sectores sociales en los productos y servicios que ofrecen las instituciones financieras.

Malos hábitos al momento en que se decide utilizar los productos y servicios financieros.

Desconocimiento de los derechos y obligaciones frente a las instituciones financieras.
Falta de planeación financiera.

Demografía

Según el AMAI (2016) (Inteligencia Aplicada a Decisiones, organismo que estudia los niveles socioeconómicos en México) la generación millennials en México son los nacidos entre 1980 y el 2000 actualmente se encuentra en el rango de los 15-35 años de edad y representan el 9.4% de la población total, es decir 10, 577,313 de millennials. Como ya se mencionó de acuerdo al Censo económicos del INEGI (2010), los jóvenes mexicanos tienen entre 15 y 35 años que radican en localidades urbanas representan el 23% de la población. En México, los habitantes de 15 años y más tienen 9.1 grados de escolaridad en promedio, lo que significa un poco más de la secundaria concluida. Al 2010, el grado promedio de escolaridad a nivel nacional era de 8.6, lo que equivalía a un poco más del segundo año de secundaria, para 2015 este indicador se ubica en 9.1. En el caso de los estudiantes de la carrera de IIA, el total de estudiantes de los semestres 7° a 10°, que son la población que ya recibe un ingreso propio, asciende aproximadamente a 500 jóvenes y fluctúan en edades de 20 a 25 años.

Cultura Financiera

La relación entre cultura y educación financiera puede plasmarse de la siguiente manera: a mayor nivel de educación financiera corresponde un mayor grado de cultura financiera y por consiguiente mayor bienestar social y desarrollo económico (Amezcua et al 2014). La forma en que se manejan o equilibran los ingresos versus los gastos para llegar a generar un excedente que le permita asignarlo como ahorro de manera sostenida presenta el mayor de los retos ya que estos jóvenes viven inmersos en una sociedad que vorazmente los lleva al consumismo. ” Muchos niños y adolescentes están sufriendo una nueva forma de acoso (bullying) que consiste en el temor a ser rechazados por el grupo porque no van a la última, porque no visten ciertas marcas o no tienen el iPhone de última generación. A ese miedo a sentirse excluido por no dar la talla en un ambiente hiperconsumista, los ingleses le llaman *Brand bullying*. En esta carrera por estar a la altura o por seguir el ritmo de consumo que exige la sociedad, muchos padres se dejan la piel y caen

en la trampa consumista. De manera sagazmente planeada, la escotilla se convierte en un círculo vicioso, de manera que hay que trabajar más para poder consumir más y hay que consumir más porque el exceso de trabajo quita tiempo, y la falta de tiempo genera, como un efecto de compensación, el consumo". (Goñi, Guembe, 2012, p. 88) Sería el momento oportuno para iniciarlo a su educación financiera. Colmenares (2015) sugiere "crear conciencia en la escuela y universidades sobre el futuro ominoso de las siguientes generaciones" (p. 13) Es labor de generaciones mayores, maestros, mentores, educadores, etc., lograr que los milenios reflexionen en la importancia de la cultura del ahorro. Se busca fomentar el ahorro interno ya que México, debido a su cultura no propicia mecanismos de ahorro (Ruiz citado por Colmenares 2015).

Sociedad de consumo: Partimos además de la premisa que los millennials viven inmerso en una sociedad de consumo. Carosio (2008) declara que "el surgimiento de la sociedad de consumo fue viabilizado por tres invenciones sociales: a) la producción en línea, b) el marketing que racionalizó el arte de estimular los apetitos de los consumidores y c) la difusión de la compra a plazos. La poderosa industria de la persuasión publicitaria utiliza elementos sociológicos, psicosociales, cognitivos y culturales, con un altísimo grado de tecnificación y profesionalismo, poniéndolos al servicio de la construcción de un universo simbólico apetecible. Pone en marcha motivaciones e instintos primarios de los consumidores, se excita el interés, se racionalizan los deseos para culminar en una actitud de consumo, convenciendo sobre la acción de compra, pero presentándola como si derivara de una decisión personal y voluntaria" (p. 138)

La sociedad de consunto contemporánea presenta las siguientes características fundamentales: La primera es su dependencia progresiva de la publicidad, no se trata ya de ofrecer productos que cubran necesidades, sino de crear constantemente nuevas necesidades; no se trata ya de satisfacer la oferta, sino de generar demanda de bienes necesarios sólo para justificar un grupo con un determinado estatus o en función del "no ser menos que el vecino", esto es, del deseo de emulación. La segunda es el endeudamiento generalizado: la actividad crediticia facilita la adquisición de productos prescindibles cuya necesidad es inducida artificialmente. (Galbraith citado por Carosio 2008). Por lo tanto, las técnicas de persuasión son instrumentos sumamente utilizados por la mercadotecnia para conseguir influir en la decisión de compra del consumidor. Si a esto le añadimos una mala cultura financiera y tácticas abusivas de venta, adquisición indiscriminada de deudas, compra de productos superfluos; se traducirá a nulos hábitos de ahorro. En este sentido, mayores niveles de educación financiera están relacionados con decisiones más eficientes de consumo, quienes han estado expuestos a la educación financiera son más propensos que otros a ahorrar, a planificar para su jubilación y, en general, a lograr una acumulación de mayores cantidades de riqueza (Vargas, Avendaño 2014). Los millennials se ven envueltos en el consumo, por lo que como refiere Carosio (2008) "en esta época, ser pobre en una sociedad de consumo es no tener acceso a una vida normal, ser un consumidor frustrado, incapaz de adaptarse y por tanto llevar una vida aburrida, sin libertad de elección. Se marginaliza y coloca en los bordes a quienes no consumen" (p. 161)

Ahorro

El ahorro es una cantidad fija de dinero que se reserva, y que debe ser incluida en el presupuesto personal (CONDUCEF 2013). Esta cantidad aumenta ya sea reduciendo los gastos o bien se incrementan los ingresos. Para la CONDUCEF (2013) adoptar el hábito del ahorro aun de manera informal, es un primer paso, pero no es la mejor opción y además implica un riesgo, por ejemplo, robos en el hogar de esos ahorros, o en el caso del ahorro por medio de tandas, que la persona que organiza la tanda se quede con los ahorros. Ahorrar implica disciplina, lo que para muchos puede parecer complicado, pero será más fácil si se visualizan los beneficios. El ahorro se centra en el futuro, por lo que permite afrontar gastos que probablemente no se puedan cubrir con un salario regularLa CONDUCEF (2013) presenta alternativas para comenzar a ahorrar tales como:

Cuenta bancaria: Una opción es contratar una cuenta bancaria para este propósito, buscando tener liquidez y seguridad. Al contratarla, es necesario preguntar si se cobrarán comisiones por algún concepto, si hay un

monto mínimo para abrirla y si se tiene que mantener un saldo promedio mínimo. Guardar el dinero en un banco, brinda la certeza de que está protegido por el Instituto de Protección al Ahorro Bancario (IPAB). En el remoto caso de que el banco llegara a quebrar, los ahorros estarán asegurados hasta por una cantidad equivalente a cuatrocientas mil unidades de inversión UDIS (Dos millones 140 mil pesos aproximadamente) por persona física o moral, de acuerdo con los lineamientos que marca la Ley.

Alternativas para domiciliar el ahorro: Si estás registrado en una Administradora de Fondos para el Retiro (Afore) hay dos opciones: domiciliar el traspaso de determinada cantidad a una cuenta de nómina, cheques o ahorro al ahorro voluntario en la cuenta individual del Afore; o bien solicitar a la empresa donde se labora el descuento directo a nómina de la cantidad que se designe. El ahorro voluntario se puedes efectuar de acuerdo a las posibilidades monetarias y deducir de impuestos, pero sobre todo es una opción segura. Si además el ahorro se complementa con un poco más, se tendrán más recursos acumulados para el retiro y además la pensión será mayor

Inversiones programadas para alcanzar metas específicas a través de aseguradoras y empresas dedicadas a la administración patrimonial. Estas empresas regularmente ofrecen esquemas que ayudan a alcanzar una meta en determinado plazo (meses o años), indican cuánto se tiene que ahorrar cada mes, incluso se puedes domiciliar un monto específico. Prácticamente, estas empresas invierten el dinero, en distintas sociedades de inversión que, en algunos casos, se pueden elegir de acuerdo a las preferencias del inversionista. Cetes Directo. Esta es una opción de la Secretaría de Hacienda que permite domiciliar la cantidad que se quiere invertir periódicamente, al confirmar la instrucción de compra de valores o instrumentos de deuda emitidos por el Gobierno Federal con cero comisiones, tal y como lo hacen los grandes inversionistas (por ejemplo, Casas de Bolsa y bancos). De esta manera se autoriza un cargo automático a una cuenta bancaria en las fechas que el inversionista señale. El ahorro aumenta la riqueza, y la riqueza aumenta cuando se eleva el valor de mercado de los activos, es decir, cuando se tienen ganancias de capital (Parkin 2014). En algunos países se busca crear una pensión universal antipobreza que se integre con el sistema general de pensiones, y compatibilizarse con un cambio en las reglas de juego, de forma que el sistema obligue a todos los trabajadores a ahorrar para su vejez, independientemente de su ocupación (Bosch et al 2013).

BIBLIOGRAFÍA

Amezcua, G. E. L., Arroyo, G. M. G., Espinosa, M. F., (2014) Contexto de la educación financiera en México. Ciencia administrativa. 1, 26-29.

Antolín, L. J.C., (2009). Ahorro Futuro, Educar en la Protección del Medio Ambiente. HEKADEMUS, 2 (4), 1-2.

Carosio, A., (2008). El género del consumo en la sociedad de consumo. Revista de Estudios de Género. La Ventana, 3 (27), 130-169.

Colmenares, C. E., (2015). Evaluación del conocimiento que cuentan los trabajadores sobre los fondos para su retiro. Revista Iberoamericana de Contaduría, Economía y Administración, 4(8), 11-13.

Denegri, C. M., Córdova, C. G., Del Valle, R. C., Lara A. M., (2008). Prácticas de ahorro y uso del dinero en pre adolescentes (Tweens) chilenos. Universum. Revista de Humanidades y Ciencias Sociales, 1(23), 33-36.

Goñi, C., Guembe, P. (2012). Consumidos por el consumismo. Revista de negocios del IEEM, 89-90. Recuperado de http://web.a.ebscohost.com/

Olin, G. B., (2014). La educación financiera como base para la toma de decisiones personales de inversión (Tesis de maestría). Recuperada de http://ri.uaq.mx/bitstream/123456789/1597/1/RI000716.pdf

Vargas, P.M., Avendaño P. B. L., (2014). Diseño y análisis psicométrico de un instrumento que evalúa competencias básicas en Economía y Finanzas: una contribución a la educación para el consumo. (Spanish). Universitas Psychologica. 13 (4), 1379-1393.

Palacios, R. J., (2011). Finanzas Personales Cuatro Principios para Invertir Bien. España: LID Editorial.com

Parkin, M. (11a) (2014). Economía. México: Pearson Educación.

AMAI, México recuperado de http://blog.amai.org/index.php/generacion-y-millennials-y- globalists-en-la-base-de-la-piramide/

Comisión Nacional para la Protección y Defensa de los Usuarios de Servicios Financieros, recuperado de http://www.condusef.gob.mx/

Grupo Financiero BANAMEX, Cultura Financiera de los jóvenes en México. Resultados Finales. (2014). Recuperado de https://www.banamex.com

Instituto Nacional de Estadística y Geografía, recuperado de http://cuentame.inegi.org.mx/

BIOGRAFIA

Hector Perfecto Molina Reyna es Maestro en Administración de Empresas, por la Universidad Autónoma de Nuevo León. Profesor y estudiante de doctorado en Filosofía con especialidad en Administración. Se puede contactar en la Facultad de Contaduría Pública y Administración, Universidad Autónoma de Nuevo León, Av. Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León, México.

Ruth Isela Martínez Valdez es Maestro en Administración, por la Universidad Autónoma de Nuevo León. Profesor. Se puede contactar en la Facultad de Ciencias Químicas, Universidad Autónoma de Nuevo León, Av. Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León, México.

María del Carmen Catache Mendoza es Maestro en Administración, por la Universidad Autónoma de Nuevo León. Profesor. Se puede contactar en la Facultad de Ciencias Químicas, Universidad Autónoma de Nuevo León, Av. Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León, México.

Zita Mirthala Huerta Cerda es Maestro en Contaduría Pública, por la Universidad Autónoma de Nuevo León. Profesor. Se puede contactar en la Facultad de Ciencias Químicas, Universidad Autónoma de Nuevo León, Av. Universidad S/N, Ciudad Universitaria, San Nicolás de los Garza, Nuevo León, México.

VIOLACIONES A LOS DERECHOS HUMANOS POR PARTE DE LAS CORPORACIONES POLICIACAS EN EL ESTADO DE MORELOS, MÉXICO

Roque López Tarango, Universidad Autónoma del Estado de Morelos
Crisóforo Álvarez Violante, Universidad Autónoma del Estado de Morelos
Silvia Cartujano Escobar, Universidad Autónoma del Estado de Morelos
Selene Viridiana Pérez Ramírez, Universidad Autónoma del Estado de Morelos
Paula Ponce Lázaro, Universidad Autónoma del Estado de Morelos
Yesenia Domínguez Cruz, Universidad Autónoma del Estado de Morelos

RESUMEN

La historia reciente de México, deja de manifiesto que el abuso del poder, las detenciones ilegales, la tortura, el maltrato y las ejecuciones extrajudiciales están a la orden del día, constituyendo violaciones a los derechos humanos por parte de las corporaciones policiacas; en efecto, todas las personas que conviven cotidianamente con quien tiene más autoridad o poder, corren el riesgo potencial de ser objeto de abusos, con mayor razón, quien enfrenta un arresto, un proceso penal o la cárcel. Los derechos humanos son las herramientas para proteger a los ciudadanos de abusos de quienes, de alguna forma tienen autoridad o poder. En el estado de Morelos, las violaciones a los derechos humanos por parte de las diferentes instituciones policiales reflejan cifras alarmantes, pues las políticas de seguridad establecidas por el gobierno estatal han fracasado.

PALABRAS CLAVE: Derechos Humanos, Corporaciones Policiacas, Tortura

VIOLATIONS TO HUMAN RIGHTS BY POLICE CORPORATIONS IN THE STATE OF MORELOS, MEXICO

ABSTRAC

Mexico's recent history shows that abuse of power, illegal detention, torture, ill-treatment and extrajudicial executions are the order of the day, constituting violations of human rights by police corporations; In fact, all the people who live daily with those who have more authority or power, run the potential risk of being abused, with more reason, who faces an arrest, a criminal process or jail. Human rights are the tools to protect citizens from abuses of those who, in some way, have authority or power. In the state of Morelos, violations of human rights by the different police institutions reflect alarming figures, as the security policies established by the state government have failed.

JEL: K38, K42

KEYWORDS: Human Rights, Police Corporations, Torture

INTRODUCCIÓN

Una de las tendencias que más ha llamado la atención en México en materia de violaciones a los derechos humanos, es la referente a las que son llevadas a cabo por las corporaciones policiacas; tan alarmante es la situación que Juan Méndez, relator especial de las Naciones Unidas (ONU) sobre la tortura, después de una visita de casi dos semanas a distintas partes de México, afirmó que existe una "situación generalizada del

uso de la tortura" por parte de autoridades y una "persistente impunidad". Según el relator, la tortura es generalizada en México en el sentido de que hay denuncias contra todas las corporaciones civiles o militares involucradas en detenciones. El mal trato sigue aplicándose de manera habitual en los arrestos con insultos, amenazas, golpes e incluso en algunos casos con toques eléctricos y aplicación de bolsas para causar asfixia, entre otros, señaló. Además, las detenciones con frecuencia van acompañadas del ingreso a viviendas sin orden de cateo, así como destrucción y robo de propiedad privada. Y en este contexto "la carga de la prueba suele recaer sobre la persona que alega ser torturada", manifestó el relator. (Comisión Independiente de Derechos Humanos de Morelos (CIDHMorelos, 2014).

METODOLOGÍA

Para el desarrollo del presente trabajo se llevó a cabo una revisión de la literatura de los antecedentes de la seguridad pública en México y el Estado de Morelos, así como de la legislación federal y estatal que regulan las violaciones a los derechos humanos realizadas por las instituciones de seguridad pública; por lo que se trata de un estudio exploratorio y de aproximación para la realización de una tesis de licenciatura en derecho; por lo que se parte de la revisión del estado del arte y se circunscribe a un estudio descriptivo.

REVISIÓN DE LA LITERATURA

El artículo 1° de la Constitución Política de los Estados Unidos Mexicanos (CPEUM), en su primer párrafo establece que: "En los Estados Unidos Mexicanos todas las personas gozarán de los derechos humanos reconocidos en esta Constitución y en los tratados internacionales de los que el Estado Mexicano sea parte, así como de las garantías para su protección, cuyo ejercicio no podrá restringirse ni suspenderse, salvo en los casos y bajo las condiciones que esta Constitución establece". Asimismo, el párrafo tercero del mismo artículo, señala la obligación a todas las autoridades, en el ámbito de sus competencias, de promover, respetar, proteger y garantizar los derechos humanos de conformidad con los principios de universalidad, interdependencia, indivisibilidad y progresividad. En consecuencia, el Estado deberá prevenir, investigar, sancionar y reparar las violaciones a los derechos humanos, en los términos que establezca la referida ley.
De las anteriores disposiciones se desprende que el goce de los derechos humanos es para todas las personas, por lo que nadie puede ser objeto de distinción alguna por razón de idioma, color, raza, religión, nacionalidad, preferencia sexual, ni por ninguna otra circunstancia; asimismo, determina el goce de los derechos humanos debe ser íntegro, continuo e ininterrumpido, y sólo por excepción puede ser afectado su ejercicio salvo los casos y bajo las condiciones claramente delimitadas en la propia constitución De la misma manera, dicha disposición deja claro que en México el respeto de los derechos humanos de cada persona es un deber de todos. Todas las autoridades, incluyendo las instituciones de seguridad pública, en el ámbito de sus competencias, tienen la obligación de promover, respetar, proteger y garantizar los derechos humanos consignados en favor del individuo.

Por lo que respecta a los derechos humanos, se trata de todas aquellas prerrogativas que se encuentran consagradas en el título primero, capítulo primero de la CPEUM, y que podemos definir como un conjunto de facultades, prerrogativas, libertades y pretensiones de carácter civil, político, económico, social y cultural, incluidos los recursos y mecanismos de garantía de todas ellas, que se reconocen al ser humano, considerado individual y colectivamente (Rodríguez y Rodríguez, 2011: 333). Por su parte la Comisión Nacional de Derechos Humanos (CNDH) los define como el conjunto de prerrogativas que se encuentra establecido dentro del orden jurídico nacional, en nuestra Constitución Política, tratados internacionales y las leyes. En concordancia con lo anterior, el artículo 21 de la CPEUM, instituye que la investigación de los delitos corresponde al Ministerio Público y a las policías, las cuales actuarán bajo la conducción y mando de aquél en el ejercicio de esta función; además prevé que el ejercicio de la acción penal ante los tribunales corresponde al Ministerio Público. Dicha disposición, en el párrafo noveno determina que la seguridad pública es una función a cargo de la Federación, las entidades federativas y los Municipios, que comprende la prevención de los delitos; la investigación y persecución para hacerla efectiva, así como la

sanción de las infracciones administrativas, en los términos de la ley, en las respectivas competencias que la Constitución señala, y de manera enfática destaca que la actuación de las instituciones de seguridad pública se regirá por los principios de legalidad, objetividad, eficiencia, profesionalismo, honradez y respeto a los derechos humanos reconocidos en esta Constitución.

Por otra parte, el mismo artículo, en su párrafo décimo, define las bases de las instituciones de seguridad pública y de las instituciones policiales de los tres órdenes de gobierno, así como la conformación de Sistema Nacional de Seguridad Pública. Sobre el particular, la Ley General del Sistema Nacional de Seguridad Pública (LGSNSP), reglamentaria del artículo 21 constitucional, tiene por objeto regular la integración, organización y funcionamiento del Sistema Nacional de Seguridad Pública, así como establecer la distribución de competencias y las bases de coordinación entre la Federación, los Estados, el Distrito Federal y los Municipios, en esta materia; reconociendo en el artículo 2 que la seguridad pública es una función a cargo de la Federación, las entidades federativas y municipios, que tiene como fines salvaguardar la integridad y derechos de las personas, así como preservar las libertades, el orden y la paz públicos y comprende la prevención especial y general de los delitos, la sanción de las infracciones administrativas, así como la investigación y la persecución de los delitos y la reinserción social del sentenciado, en las respectivas competencias establecidas en la constitución federal.

Un aspecto de especial relevancia, es que la misma disposición obliga al Estado a desarrollar políticas en materia de prevención social del delito con carácter integral, sobre las causas que generan la comisión de delitos y conductas antisociales, así como programas y acciones para fomentar en la sociedad valores culturales y cívicos, que induzcan el respeto a la legalidad y a la protección de las víctimas. En el artículo 40 de la LGSNSP, dispone que con el objeto de garantizar el cumplimiento de los principios constitucionales de legalidad, objetividad, eficiencia, profesionalismo, honradez y respeto a los derechos humanos, los integrantes de las Instituciones de Seguridad Pública estarán sujetos a una serie de obligaciones, entre las que merece la pena destacar la marcadas son las fracciones I, III, VI y VIII, que a la letra dicen:

Conducirse siempre con dedicación y disciplina, así como con apego al orden jurídico y respeto a las garantías individuales y derechos humanos reconocidos en la Constitución;

Prestar auxilio a las personas amenazadas por algún peligro o que hayan sido víctimas u ofendidos de algún delito, así como brindar protección a sus bienes y derechos. Su actuación será congruente, oportuna y proporcional al hecho;

Observar un trato respetuoso con todas las personas, debiendo abstenerse de todo acto arbitrario y de limitar indebidamente las acciones o manifestaciones que en ejercicio de sus derechos constitucionales y con carácter pacífico realice la población;

Abstenerse de ordenar o realizar la detención de persona alguna sin cumplir con los requisitos previstos en los ordenamientos constitucionales y legales aplicables.

Derivado de lo anterior, se entiende que la seguridad pública es un derecho que el Estado debe garantizar a todos sus habitantes, ciudadanos y extranjeros (residentes y turistas) para poder gozar de una vida tranquila, en cuanto al ejercicio pacífico de todos sus derechos, sin tener que sufrir el avasallamiento de ellos por parte de terceros, y en caso de que esto suceda, el Estado, a través de sus fuerzas de seguridad, actuará en contra de quienes no cumplen las normas establecidas, en resguardo de las víctimas. En este orden de ideas, se considera que la seguridad pública es la protección que el Estado debe generar a través de los mecanismos de control penal, y del mantenimiento de la paz pública de que ha sido dotado, mediante acciones de prevención y represión de ciertos delitos y faltas administrativas que vulneran la seguridad, particularmente realizada esta función a través de los sistemas de procuración e impartición de justicia y de los sistemas

policiales con los que cuente (Rodríguez Morelión,1994:24). Sobre el mismo tema (Martínez Garnelo, 1999:5), determina que la seguridad pública "es el conjunto de actividades, programas, medios y técnicas establecidas en el Estado, cuyo fin directo e inmediato, es el encaminar la diligenciaciòn, valoritaria y evolutiva de estos programas que representan la regulación, la prevención y el control del delito.

Por otra parte, México ha ratificado numerosos tratados internacionales en materia de derechos humanos, por mencionar sólo algunos tenemos la Convención Americana sobre Derechos Humanos; el Protocolo adicional a la Convención Americana sobre Derechos Humanos en materia de Derechos Económicos, Sociales y Culturales "Protocolo de San Salvador"; el Protocolo a la Convención Americana sobre Derechos Humanos relativo a la obolición de la pena de muerte; la Convención Interamericana sobre Desaparición Forzada de Personas; la Convención Interamericana para prevenir y sancionar la tortura, entre otros (Para una lista completa de tratados internacionales ratificados por México en materia de Derechos Humanos, consúltese la página de la Suprema Corte de Justicia de la Nación). En el Estado de Morelos, las atribuciones en materia de seguridad pública corresponde ejercerlas de forma directa a la Comisión Estatal de Seguridad Pública, bajo el mando de un Comisionado Estatal de Seguridad Pública dependiente del Secretario de Gobierno. Con la finalidad de lograr que la sociedad morelense viva en un entorno de libertad y de paz social, el 27 de marzo del 2013, el gobierno estatal implementó en el Plan Estatal de Desarrollo 2013-2018 (Dicho plan fue publicado en el Periódico Oficial "Tierra y Libertad", número 5080, segunda sección, de fecha 27 de marzo de 2013), como eje rector denominado "Morelos Seguro y Justo", en el rubro titulado "Seguridad", una política pública en la que se señala como uno de los objetivos estratégicos, garantizar la paz, la integridad física, los derechos y el patrimonio de los morelenses, en un marco de respeto a la Ley y los Derechos Humanos.

En el año 2013, el gobierno del Estado, con el objetivo de fortalecer la coordinación entre las distintas instituciones y órdenes de gobierno, aprobó reformas a varios ordenamientos jurídicos en materia de seguridad pública; implementando el Mando Único Policial en los treinta y tres municipios que integran el estado de Morelos, en un intento de combatir la delincuencia de manera sólida e integral, publicándose el Reglamento Específico de Funciones de la Comisión Estatal de Seguridad Pública en el Periódico Oficial "Tierra y Libertad" número 5260, de fecha 04 de febrero de 2015. Con el fin de maximizar la eficacia de actuación del mando único en el Estado, en el año 2017 se diseñó un nuevo modelo operacional de gestión policial, denominado Plan de Sectorización Policial por Cuadrantes (Este plan se encuentra establecido en el Reglamento Específico De Funciones de La Comisión Estatal de Seguridad Pública, publicado en el Periódico oficial "Tierra y Libertad" número 5462, de fecha 04 de Enero del año 2017), en lo sucesivo, PSPC, el cual proyecta una visión en seguridad y convivencia para todos los morelenses, orientado a la solución de problemas y a la proximidad con el ciudadano, el cual fue diseñado para ser implementado y desarrollado en coordinación con los 33 municipios del Estado, para atender de manera focalizada y diferencial las necesidades locales en seguridad pública; en otras palabras, las problemáticas en esta materia serán atendidas de manera particular en cada uno de los cuadrantes, los cuales se han definido como las unidades territoriales y jurisdiccionales con características propias de orden social y demográficos.

El referido instrumento normativo, establece las disposiciones legales que regulan la estructura, facultades, actuación y funciones específicas del Titular de la Comisión Estatal de Seguridad Pública y las diversas Unidades Administrativas que la integran. En virtud de lo anterior, se crean y restructuran diversas Unidades Administrativas, se implementa un organismo de decisión y planificación denominado Estado Mayor Policial, liderado por el Comisionado Estatal de Seguridad Pública y conformado por los funcionarios titulares de la Coordinación General de Seguridad Pública, la Coordinación Operativa y Enlace Social, el Centro Estatal de Análisis de Información sobre Seguridad Pública, la Dirección General de la Policía Preventiva Estatal, la Dirección General de Unidades Especiales, la Dirección General del Centro de Coordinación, Comando, Control, Comunicación y Cómputo, y las Jefaturas de Comandancia, órgano que de acuerdo a la operatividad desplegada en la entidad y de la información que se genere en los diversos cuadrantes, diseñará, supervisará y evaluará las acciones policiales que se implementen en el Estado. Se

eliminan las Direcciones de área correspondientes a las regiones en que anteriormente se dividía el Estado; se establecen las Jefaturas de Comandancia en cada uno de los 33 municipios del Estado bajo el mando directo de la Dirección General de la Policía Preventiva Estatal; las personas titulares de cada una de las Jefaturas de Comandancia, desplegarán de manera coordinada y conjunta con las instituciones de seguridad pública municipal y de acuerdo con lo establecido en el Plan Estratégico Institucional del Mando Único Policial, las acciones operativas policiales específicas; asimismo, cabe señalar que para la eficaz y eficiente ejecución del PSPC, a su vez, las Jefaturas de Comandancia se dividirán en áreas, sectores y cuadrantes.

Se crea bajo el mando directo del Comisionado Estatal, la Coordinación de Estrategia Policial, misma que para el cumplimiento de sus funciones se apoyará en cuatro áreas denominadas: Unidad de Planeación Operativa, Coordinación de Operaciones, Unidad de Seguimiento de Actuaciones y la Unidad de Pensamiento y Doctrina Policial. Por otro lado, se establece la jerarquía mínima en la formación policial que se deberá tener para ocupar la titularidad de las distintas Unidades Administrativas o áreas que realizan funciones esencialmente operativas, garantizando de esta manera a la sociedad que las personas al frente de las Unidades Administrativas operativas de la Comisión Estatal de Seguridad Pública son los elementos idóneos, debiendo precisarse que por cuanto a la Dirección General de la Policía Industrial Bancaria y su Dirección Operativa, estas quedan exentas de tales disposiciones, en virtud de que sus actividades resultan esencialmente auxiliares a las propias que realizan las diversas áreas operativas de la ya referida Comisión Estatal. Asimismo, se precisa quedan excluidas de este criterio las Unidades Administrativas que realizan funciones administrativas o de apoyo, las cuales sin duda son necesarias para la correcta operación de la Comisión Estatal de Seguridad Pública, no obstante, se encuentran al margen de las atribuciones sustantivas que tiene conferidas la referida institución.

Reestructura la Unidad de Asuntos Internos de la Comisión Estatal de Seguridad Pública, con el objetivo de que la referida área atienda de manera pronta y expedita todas y cada una de las facultades previstas en la citada ley; en ese sentido, es necesario otorgarle un nivel jerárquico mayor, esto es, pasará de tener el nivel de Dirección de Área a Dirección General, con tales acciones se busca garantizar una participación amplia y adecuada en la supervisión y cumplimiento del régimen disciplinario dentro de la dependencia, para proponer de manera fundada y motivada al Consejo de Honor y Justicia, las sanciones o reconocimientos a que se hagan acreedores los integrantes de las Instituciones Policiales Estatales. Además, se crea la Dirección de Control de Armamento y Licencia Oficial Colectiva, Unidad Administrativa que tiene como propósito atender de manera acuciosa todos los temas relacionados con el armamento, municiones y equipo policial propiedad de Gobierno del estado de Morelos, así como lo relacionado con la Licencia Oficial Colectiva expedida a su favor. Por último, se crea la Dirección General de Convivencia Ciudadana, Unidad Administrativa que tendrá como objetivo coordinar la vinculación de las unidades policiales desplegadas de acuerdo al PSPC, con las organizaciones civiles cuyos fines se encuentren primordialmente enfocados a la realización de actividades de prevención social de la violencia y la delincuencia en el Estado; asimismo se encargará de implementar los vínculos necesarios para fortalecer la relación institucional de la Comisión Estatal de Seguridad Pública con los diferentes actores sociales y otros entes gubernamentales.

RESULTADOS

La doctrina reconoce como violaciones sistemáticas de los Derechos Humanos a aquéllas que se realizan en los sistemas totalitarios en forma reiterada, organizada y coordinada fundamentalmente a través del aparato político-militar del Estado con la colaboración activa o pasiva de los demás poderes, especialmente con la complicidad del poder judicial. Es, por ejemplo, el caso de Alemania durante el Tercer Reich o el caso de las diferentes dictaduras militares latinoamericanas del siglo XX. Estas violaciones suponen una quiebra general del orden constitucional y una falta de garantía generalizada de todos los derechos, comenzando por el derecho a la vida y pasando por todos los demás derechos. Las violaciones aisladas de los Derechos Humanos son aquéllas que tienen lugar en un Estado de Derecho. No suponen una quiebra

general del orden constitucional y tienen, al menos, en principio, la posibilidad de su reparación. (Pierra, V. 1991:69). Las violaciones a los Derechos Humanos son aquellos delitos que atentan contra los derechos fundamentales del hombre, en cuanto miembro de la humanidad, que se encuentran definidas en la Declaración Universal de los Derechos Humanos, y que son realizadas por el Estado - directa, indirectamente o por omisión - al amparo de su poder único. De esta manera, el Estado anula su finalidad esencial y provoca la inexistencia del estado de derecho.

La Comisión de Derechos Humanos del estado de Morelos (CDHEM), ha documentado que el mayor número que de quejas que recibe son por irregularidades como uso indebido de la función pública, insuficiente protección de las personas, detención y arbitraria, prestación indebida de servicio público y robo. Según sus datos, el número de denuncias ha ido en aumento, pues el gobierno actual de Morelos recibió y culminó la administración 2012 con 118 quejas. Es de hacerse notar que el ejecutivo estatal implementó el Mando Único como esquema de seguridad para fortalecer la lucha contra el crimen y terminar con la vinculación de los servidores públicos con las células de la delincuencia organizada; sin embargo, a partir de la puesta en marcha del Mando Único (octubre – diciembre de 2013), los números aumentaron considerablemente. Sólo en este periodo (tres meses) la CDHEM recibió 33 quejas. En todo 2014, la cifra de quejas y denuncias contra el Mando Único fue de 259 y en 2015 el número alcanzó las 195. En lo que corresponde al año 2016, solamente hasta el mes de octubre, el órgano registró 156 denuncias, esto es, hasta ese momento, la suma de quejas en contra de los órganos encargados de la seguridad pública en el estado de Morelos dio un total de 643 denuncias en tres años de ejercicio del Mando Único. (Grieta - Medio para armar. 2016).

Por su parte, la Comisión Independiente de Derechos Humanos de Morelos. (CIDHMorelos), ha señalado que en Morelos la tortura se ha generalizado por parte de las corporaciones policiacas y el Ejército en la detención de presuntos integrantes de bandas delictivas para obtener información sobre actividades que presuntamente cometieron. No hay informes oficiales sobre investigación de casos de tortura ni sanción a quienes cometen este grave delito, lo que garantiza que quienes los cometen actúen con total impunidad, por lo que no hay medidas que inhiban, investiguen y sancionen la tortura cometida por policías o por particulares, lo que tiende a generalizar las violaciones a los derechos humanos en Morelos. (Comisión Independiente de Derechos Humanos de Morelos. CIDHMorelos., 2014). Esta organización no gubernamental tiene registrados muchos casos de tortura cometidos por diferentes corporaciones policiacas (Estos casos fueron dados a conocer en un documento titulado "La tortura y la impunidad en Morelos generalizan la violación a los derechos humanos", a Juan M. Méndez, Relator Especial de la Organización de las Naciones Unidas sobre la tortura). Los medios de comunicación locales y nacionales, también han documentado muchos casos de tortura como por ejemplo, el caso de ALEJANDRO AVILA ARTEAGA y JUAN CARLOS LUNA RAMIREZ, los cuales fueron objetos de vejaciones, malos tratos, detención arbitraria y tortura, así como violaciones al debido proceso por parte de elementos de la Policía Federal. Otro caso es el de Miguel Angel Eslava Ortiz, de 24 años de edad, con domicilio en Yautepec, Morelos, cuyos familiares solicitaron la intervención de la Comisión Independiente de Derechos Humanos de Morelos, por la detención arbitraria y la tortura que sufrió el 26 de junio de 2013 por parte de elementos de la policía Estatal y acreditable del Mando único de la Secretaría de Seguridad Pública del Estado de Morelos.

Otro lamentable caso es el Miguel Angel Galván García, padre de un bebé sustraído del motel "Los Girasoles", en el municipio de Yautepec, el día 6 de febrero del 2014, aseguró que presentará una denuncia formal en contra de los elementos de seguridad que lo acusaron junto con su esposa, Yajaira Vera, de tráfico de menores. Además de que confesó haber sido golpeado y torturado por más de 20 minutos por cinco elementos del Mando Único y policía preventiva (Agencia Quadratín, 2014).

El Jueves 09 de enero de 2014, Justino Miranda, del diario El Universal, hace pública la noticia de que el Procurador General de Justicia del Estado de Morelos rechazó que policías ministeriales causaran la muerte

de Hilario Montaño Montes, uno de los cuatro presos evadidos la noche del 2 de enero y recapturado 20 horas después cuando pretendía refugiarse en la casa de un familiar, en el municipio de Jojutla; sin embargo, la tarde del martes, internos del penal de Atlacholoaya, donde fue reingresado, comunicaron a los familiares de Montaño Montes que éste había sido sacado del lugar para llevarlo a un centro de salud, debido a la gravedad que presentaba por los golpes contundentes que habría recibido durante su reaprehensión. El preso fue encontrado sin vida la mañana del miércoles en el baño de su celda, y de acuerdo con el fiscal, el fallecimiento de Montaño Montes fue por "asfixia por estrangulamiento armada" (ahorcamiento), y agregó que los avances de la investigación establecen que el hombre murió dentro de la celda en el Centro de Reinserción Social (Cereso) Morelos.

Sin duda, una de las más graves violaciones a los derechos humanos, producto de la situación de violencia e inseguridad en el país son las desapariciones forzadas y las ejecuciones extrajudiciales. De acuerdo al artículo II de la Convención Interamericana sobre Desaparición Forzada de Personas, se entiende por desaparición forzada como "la privación de la libertad de una o más personas, cualquiera que fuere su forma, cometida por agentes del Estado o por personas o grupos de personas que actúen con la autorización, el apoyo o la aquiescencia del Estado, seguida de la falta de información o de la negativa a reconocer dicha privación de la libertad o de informar sobre el paradero de la persona, con lo cual se impide el ejercicio de los recursos legales y de las garantías procesales pertinentes".

Si bien es cierto que la desaparición de personas no es un tema nuevo en México, pues ésta se ha dado de manera alarmante en diferentes momentos del país, como fue en la década de los 60´s hasta finales de los 80´s con la llamada "guerra sucia", la diferencia con la situación actual es que en aquel entonces dicho fenómeno obedecía a motivos políticos; sin embargo, en la actualidad las desaparición de personas puede darse en cualquier tipo de personas sin alguna militancia social o política, sospechosos por cualquier circunstancia o señalados por funcionarios públicos de los diferentes gobiernos de pertenecer a bandas del crimen organizado, han sido víctimas de desapariciones forzadas. En el estado de Morelos, a pesar de la gran cantidad de personas desaparecidas que existe, no existen datos claros ni precisos, pues no se cuenta con un sistema de información que clarifique los casos de desapariciones forzadas para diferenciarlos de los extraviados u otros tipos de ausencias.

CONCLUSIONES

En México, existen graves violaciones a los derechos humanos cometidas por integrantes de las instituciones encargadas de proporcionar la seguridad pública; entre las principales violaciones destacan el abuso del poder, las detenciones ilegales, la tortura, el maltrato y las ejecuciones extrajudiciales. La situación alarmante que se vive en el país, pone en estado de vulnerabilidad a la población en general, pero sobre todo a aquellas que enfrentan un arresto, un proceso penal o la cárcel. En el estado de Morelos, las violaciones a los derechos humanos por parte de las diferentes corporaciones policiales reflejan cifras alarmantes, pues las políticas de seguridad establecidas por el gobierno estatal han fracasado. En el estado de Morelos, a pesar de la gran cantidad de personas desaparecidas que se tiene documentada, no existen datos claros ni precisos, pues no se cuenta con un sistema de información que clarifique los casos de desapariciones forzadas para diferenciarlos de los extraviados u otros tipos de ausencias. La seguridad y los derechos humanos no es excluyente uno del otro, deben ser considerados como un binomio obligatorio para enfrentar la violencia y la impunidad. No se puede ante poner el combate al crimen organizado por encima del respeto y garantía a los derechos humanos. Los derechos de las víctimas forman parte indisoluble de los derechos humanos. Es necesario vincular seguridad ciudadana y derechos humanos mediante una política integral que atienda las causas estructurales de la desigualdad, la injusticia y la violencia, con evitar toda clase de abusos por parte de las autoridades. Resulta indispensable que organizaciones de la sociedad civil, instituciones académicas y organismos públicos deben aunar sus esfuerzos para promover cambios de políticas públicas diseñadas para fortalecer la seguridad pública con un enfoque en derechos humanos.

BIBLIOGRÍA

Agencia Quadratín. (2014). Consultado en: http://morelos.quadratin.com.mx/Denuncia-tortura-por-el-Mando-Unico-padre-del-bebe-robado-en-Yautepec/. Rescatado el: 5 de febrero del 2017.

Comisión Independiente de Derechos Humanos de Morelos (CIDHMorelos). (2014). Consultado en: https://cidhmorelos.wordpress.com/page/30/?archives-list=1 Rescatado: el 25 de febrero del 2017.

Comisión Interamericana de Derechos Humanos. CIDH. (2009). Informe sobre seguridad ciudadana y derechos humanos, OEA/Ser.L/V/II, doc. 57, 31 de diciembre del 2009, párr. 7 (Resumen ejecutivo)

Comisión Nacional de Derechos Humanos (CNDH), 2016. En: http://www.cndh.org.mx/Que_son_Derechos_Humanos. Rescatado el (02 de marzo del año 2017).

Constitución Política de los Estados Unidos Mexicanos.

Grieta - Medio para armar. (2016). Consultado en: http://www.grieta.org.mx/index.php/2016/10/03/en-cuatro-anos-mas-de-640-quejas-contra-mando-unico-morelos/. Recuperado el: fecha de consulta 04 de marzo 2017.

Ley General del Sistema Nacional de Seguridad Pública.

Ley Orgánica de la Administración Pública del Estado de Morelos.

Rodríguez Morelión Ma. Engracia del Carmen. (1994). “, seguridad pública en México, p.24

Martinez Garnelo Jesús. (1999). “Seguridad Pública Nacional”, Porrúa, p.5

Rodríguez y Rodríguez, Jesús. (2001). “Derechos Humanos. I”, en Diccionario Jurídico Mexicano, Instituto de Investigaciones Jurídicas, México, Porrúa, p. 333

Piera, V. Derechos Humanos en Guía del Tercer Mundo. 91/92. Hechos, Datos, Opiniones. IEPALA, Instituto del Tercer Mundo, Madrid, 1991, p. 69.

BIOGRAFÍA

Roque López Tarango es Maestro en Derecho por la Universidad Anáhuac del Sur, Profesor Investigador Asociado en la Universidad Autónoma del Estado de Morelos, adscrito a la Escuela de Estudios Superiores de Jojutla. Se puede contactar en Av. 18 de Marzo número 617, Colonia Emiliano Zapata, Jojutla, Morelos.

Crisóforo Álvarez Violante es Maestro en Impuestos por el Instituto de Especialización para Ejecutivos. Profesor Investigador Asociado en la Universidad Autónoma del Estado de Morelos, adscrito a la Escuela de Estudios Superiores de Jojutla. Se puede contactar en Av. 18 de Marzo, número 617, Colonia Emiliano Zapata, Jojutla, Morelos.

Silvia Cartujano Escobar es Maestra en Impuestos por el Instituto de Especialización para Ejecutivos. Profesora Investigadora Asociado en la Universidad Autónoma del Estado de Morelos, adscrita a la Escuela de Estudios Superiores de Jojutla. Se puede contactar en Av. 18 de Marzo, número 617, Colonia Emiliano Zapata, Jojutla, Morelos.

Selene Viridiana Pérez Ramírez, es Maestra en Administración por el Instituto Tecnológico de Zacatepec, Profesora Investigadora Asociado en la Universidad Autónoma del Estado de Morelos, adscrita la Escuela de Estudios Superiores de Jojutla. Se puede contactar en Av. 18 de Marzo, número 617, Colonia Emiliano Zapata, Jojutla, Morelos.

Paula Ponce Lázaro es Maestra en Administración Pública por el Centro de Investigación y Docencia Económica. Profesora Investigadora Asociado en la Universidad Autónoma del Estado de Morelos, adscrita a la Escuela de Estudios Superiores de Jojutla. Se puede contactar en Av. 18 de Marzo número 617, Colonia Emiliano Zapata, Jojutla, Morelos.

Yesenia Domínguez Cruz es alumna del décimo semestre de la Licenciatura en Derecho de la Universidad Autónoma del Estado de Morelos, adscrita a la Escuela de Estudios Superiores de Jojutla. Se puede contactar en Av. 18 de Marzo número 617, Colonia Emiliano Zapata, Jojutla, Morelos.

"Quien no puede corregir la conducta de los ciudadanos sino suprimiéndoles las comodidades de la vida, debe confesar que no puede gobernar a hombres libres".
Tomás Moro.

MARKETING ESTRATEGIA DE SOSTENIBILIDAD PARA EL CENTRO DE REHABILITACIÓN DE FAUNA MARINA UBICADO EN PUERTO LOPEZ-MANABI

Jazmín Elsa Sánchez-Astudillo, Universidad de Guayaquil
Ericka Sulang Wong-Chiriboga, Universidad de Guayaquil
Ramiro Ramos-Rodríguez, Universidad de Guayaquil
Arianna María Guevara-Mendoza, Universidad de Guayaquil
Katherine Tatiana Saa-Parra, Universidad de Guayaquil

RESUMEN

Puerto López cantón de la provincia de Manabí- Ecuador, se caracteriza por ser puerto pesquero y gozar de reservas ecológicas y marina; como la Isla de la Plata y el Parque Nacional de Machalilla, por sus aguas calientes y clima son visitados por ballenas, tortugas, y piqueros de patas azules entre otros; volviendo al turismo una forma de sostenibilidad para los habitantes de este cantón; sin embargo aquí funciona un Centro de Rehabilitación de especies marinas (tortugas) y aves: no se cuentan con los recursos suficientes para sostener y rehabilitar a cada especie que llega; el presente trabajo busca utilizar el marketing como estrategia para generar fuentes de ingresos que permitan a este lugar mantenerse, rehabilitar y dar a conocer la importancia del lugar, la metodología aplicada a la investigación parte de un estudio empírico cualitativo y cuantitativo de campo; para este se realizó una visita insitu y se entrevistó a un técnico especializados en la rama; se aplicó la encuesta como herramienta de recolección de datos y se utilizaron revistas científicas como soporte al marco teórico; como resultado principal está la concientización de los habitantes del lugar para mejorar y proteger su fauna, medio ambiente natural y turismo, utilizando las diferentes formas de divulgación que genere ingresos sostenibles para la rehabilitación de estas especie marina siendo un factor clave el marketing.

PALABRAS CLAVE: Especies Marinas, Estrategias, Marketing, Sostenibilidad

MARKETING SUSTAINABILITY STRATEGY FOR THE MARINE FAUNA REHABILITATION CENTER LOCATED IN PUERTO LOPEZ-MANABI

ABSTRACT

Puerto López canton of the province of Manabí- Ecuador, is characterized as a fishing port and enjoy ecological reserves and marine; Such as Isla de la Plata and Machalilla National Park, for its warm waters and climate are visited by whales, turtles, and blue-footed boobies among others; Making tourism a form of sustainability for the inhabitants of this canton; However, there is a Rehabilitation Center for marine species (turtles) and birds: there are not enough resources to support and rehabilitate each arriving species; The present work seeks to use marketing as a strategy to generate income sources that allow this place to maintain, rehabilitate and make known the importance of the place, the methodology applied to the research starts from a qualitative and field empirical study; For this was an insitu visit and interviewed a technician specialized in the branch; The survey was applied as a data collection tool and scientific journals were used to support the theoretical framework; As a main result is the awareness of the inhabitants of the place to improve and protect their fauna, natural environment and tourism, using the different forms of dissemination that generate sustainable income for the rehabilitation of these marine species being a key marketing factor

JEL: M00

KEY WORDS: Marine Species, Strategies, Marketing, Sustainability

INTRODUCCION

El puerto pesquero del cantón Puerto López ubicado en la provincia de Manabí, es una zona turística visitada por turistas nacionales y extranjeros, debido a sus hermosas playas, su encantadora Isla de la Plata considerado un Galápagos pequeño, por sus reservas como es el Parque Nacional Machalilla, una de las fuentes principales de ingresos de la población es el turismo, cuya publicidad proviene del Gobierno Nacional, sin embargo, existe un centro de rehabilitación que viene funcionando por más de 10 años, cuya función es rescatar a diferentes clases de tortugas marinas y aves como piqueros de patas azules y pelicanos heridos gravemente. La labor del centro de rehabilitación es independiente al Parque Nacional de Machalilla, pero funciona en un lote de terreno cerca de la playa, y por medio de la autogestión realizada por las cuatro personas que lo conforman , ha venido solventado los gastos, los técnicos especializados y los habitantes del lugar que por buena fe, profesionalismo y amor a su carrera, han ayudado a más de 100 tortugas marinas de diferentes clases de todo el Ecuador. En la actualidad funciona en un espacio de terreno dado por el Parque Nacional de Machalilla, que da cabida a todos las aves lastimadas y tortugas marinas de toda la parte costera del Ecuador, los medicamentos, insumos alimentación son donados por la población y médicos veterinarios del lugar, contando con un bajo marketing tanto en la publicidad de sus artículos que ofertan como son camisetas y concientización de la población para mejorar y solventar los ingresos que se necesitan como básicos para mantener activo el centro de rehabilitación.

REVISION LITERARIA

Dentro de la revisión literaria, utilizamos estudios empíricos de similares características publicados en revistas de alto impacto así tenemos a Quinteros, Castro & Leon (2017) quienes abordaron temas de sostenibilidad en los manglares del salado de Guayaquil; el Doctor Reinaldo Días (2008) en su publicación Marketing ecológico y turismo da a conocer la importancia del marketing verde para la actividad turística con la responsabilidad social y turística, a esto se apega otros autores como son: (Gómez & Mejía,2013),(Cortez, 2010),(Chamorro, Miranda & Rubio, 2006), quienes nos hablan del marketing como estrategia para la protección y sostenibilidad de las áreas verdes tanto en la fauna y flora de distintos lugares del planetas, existen otros autores complementarias a la investigación que serán parte de las referencias..

METODOLOGÍA

Parte de un estudio empírico positivista cualitativa y cuantitativo de observación de directa o campo, su enfoque parte de un semillero dictado a los estudiantes de Marketing donde la investigación y su rama de estudio se involucra a dar soluciones con aplicación científica y productividad con el medio ambiente, para esto se movilizaron a más de 40 estudiantes y dos catedráticas, donde se evaluaron los mejores trabajos como línea base para la investigación; se complementó la parte teórica, a través de la metodología ABProyect (Aprendizaje basados en proyectos); se propuso realizar una recolección de datos utilizando la técnica de la encuesta; formulario que fue dirigido a la población de Puerto López; adicional se entrevistó al Doctor encargado del centro de Rehabilitación de especies marinas quien nos permitió con sus comentarios conocer más de cerca la realidad, con la visita insitu aplicamos la observación directa. La muestra utilizada fue aplicada por el método finito, al saber que Puerto López cuenta con más de 20000 habitantes, dando como resultado 378 encuestas realizadas a la población económicamente activa del lugar.

Tabla 1: Ficha de Técnica

Delimitación Geográfica	**Ecuador**
Provincia-Cantón	Manabí-Puerto López
Lugar	Centro de Rehabilitación
Especies	Marinas "tortugas"- Aves "Piqueros y Pelicanos"
Muestreo	Muestreo probabilístico – 378 habitantes activos
Instrumento de recolección de datos	Cuestionario físico para encuesta
	20000
Población	Habitantes
Fecha de realización	Enero a Marzo 2017
Programa estadístico	SPSS versión 20.0

En esta tabla se muestra la población de los habitantes y el lugar donde se realizo la investigación, el instrumento de recolección de datos y su programa de validación, adicional se ubicó al centro de rehabilitación de tortugas como lugar estratégicos para iniciar el marketing interno y externo que ayuden a fortalecer sus ingresos. Fuente: Cantón Puerto López – Elaboración de autores.

Muestra y Técnica

La investigación cuenta con una muestra, tomada de la formula finita de la población de habitantes del cantón Puerto López, dando como resultado 320 encuestas del cual en forma aleatoria se la realizo dentro del sector sur y norte del cantón; el cuestionario tuvo 10 preguntas previamente validadas por docentes experto en la rama; separando la parte del conocimiento con la sustentabilidad de futuros ingresos para el centro de rehabilitación, se utilizó además una técnica de observación directa o de campo, donde se recabo información de las personas que cuidan el lugar y dan rehabilitación a las tortugas marinas y aves, a esto pudimos observar que cuentan en la actualidad 2017 con 28 tortugas en recuperación (ver figura 1) y 2 piqueros de patas azules y un pelicano.

Figura 2: Inventario de Tortugas

El centro de rehabilitación lleva un control, del ingreso y avance en la recuperación de cada tortuga que es traído de toda la zona costera del Ecuador, contando en la actualidad 2017 con 28 tortugas de diferente tamaño, especie y edades. Fuente: Centro de Rehabilitación Marina - cantón Puerto López – Elaboración de autores.

RESULTADOS

De las encuestas realizadas, se conoció que la población desconoce de la existencia del Centro de Rehabilitación de Especies Marinas y Aves, creen que pertenece al Parque Nacional de Machalilla, lugar donde se recuperan las tortugas, y que si poseen financiamiento por parte del Estado. La metodología aplicada permitió conocer que el 80% de la población encuestada estaría dispuesto ayudar al centro de rehabilitación, en las actividades de autogestión que realicen siempre y cuando no superen los cinco dólares. Sin embargo de la entrevista al doctor se obtuvo que sus fuentes de financiamiento deben enmarcarse más que la visita, en adquirir los productos que ellos ofertan, porque las visitas muy seguidas a los animales en recuperación podría estresarlos, y demorar su rehabilitación, concientizar a los pescadores del lugar y habitantes, la importancia de estas especies marinas que una vez recuperadas son liberadas, buscamos más patrocinadores o padrinos de cada animalito que llegue. De la investigación de campo se obtuvo como resultado, que el lugar cuenta con bombas para extracción de agua, piscinas pequeñas y grandes necesarias para las tortugas; sin embargo se necesitan más herramientas y activos fijos como materiales quirúrgicos, insumos, comida, y hasta una ambulancia para traslado de los animales.

Figura 2: Lugar, Activos Fijos y Aves y Tortugas en Recuperación

Como resultado a la observación de campo, obtuvimos mas de 15 piscinas para las tortugas de diferentes especies, cada una de ellas en recuperación incluyendo los piqueros de patas azules, para el llenado de las piscinas se utiliza una bomba que extrae el agua del mar y un rio cerca del lugar. Las intervenciones quirúrgicas las realizan prestando las instalaciones en el centro del cantón Puerto López y después son trasladados al centro de rehabilitación hasta su recuperación y liberación. Fuente: Centro de Rehabilitación Marina - cantón Puerto López – Elaboración de autores.

CONCLUSIONES

Que el centro de rehabilitación debe contar con estrategias de marketing como una página web para dar a conocer los servicios que ofertan y a la vez las necesidades del centro referente a medicamentos y equipos para realizar el proceso de curación de los animales rescatados, fomentando la cultura hacia la fauna marina en los habitantes del cantón. Que el gobierno debe poner más énfasis en destinar los recursos económicos para el mantenimiento del centro, y priorizar sus necesidades mediante campañas de colaboración por partes de las entidades de gobierno, por otro lado buscar programas como buscando padrinos a cada animalito marino rescatado. Generar un plan de publicidad a nivel local y nacional para

difundir la existencia del centro, y fomentar el apoyo de los habitantes en las actividades de autogestión, fomentando a la vez convenios de donación por medio de empresas privadas para poder generar ayuda para el centro y su mantenimiento. Generar publicidad en los Médicos especializados en esta área para su colaboración con el centro y buscar apoyo mediante diferentes estrategias para conseguir los implementos necesarios para acondicionar el centro, y dotarlos de personal capacitado.

BIBLIOGRAFIA

Acosta, F., Rosales, D., Bautista, M., Terán, P., González, T., & Villón, J. (2016). Comportamiento social y de forrajeo en aves de la familia laridae y fregatidae en las playas de Anconcito. Revista Científica y Tecnológica UPSE, 3(3), 139-144.

Aleyda Quinteros, Jenny Castro y Fernando León (2017): "La Reserva de Producción Faunística Manglares El Salado (RPFMS) de Guayaquil, como recurso turístico sostenible", Revista Caribeña de Ciencias Sociales (febrero 2017). En línea: http://www.eumed.net/rev/caribe/2017/02/manglares.html

Castillo Ortega, Sara Esther; (2015). COMPETENCIA MORAL EN ESTUDIANTES DE PRIMARIA PARA LA CONSERVACIÓN DE LA TORTUGA MARINA. Enseñanza e Investigación en Psicología, Septiembre-Diciembre, 343-354.

Chamorro Mera, A., Miranda González, F. J., & Rubio Lacoba, S. (2006). El estado de la investigación sobre marketing ecológico en España: Análisis de revistas españolas 1993-2003. Investigaciones europeas de dirección de la empresa (IEDEE), 12(2), 137-156.

Contreras Salazar, Pedro Antonio; (2008). Las Tortugas Marinas y Nuestro Tiempo. Acta Universitaria, . 32-35.

Cortez Barriga, L. D. (2010). Creación de una ruta turística dentro de la ciudad de Guayaquil para la observación de flora y fauna (Bachelor's thesis).

Franco, j. J. M. T. Marketing socioambiental: nuevas formas de potenciar la eficacia en la protección de la gea, la flora y la fauna (¿ es lo mismo vender coca-cola que salvar al lince ibérico?).

Gómez, C., & Mejía, J. E. (2013). La gestión del marketing que conecta con los sentidos/The market management which connects with the senses. Revista EAN, (73), 168-183.

González-Pérez, Fernanda; Cubero-Pardo, Priscilla; (2010). Efecto de actividades turísticas sobre el comportamiento de fauna representativa de las Islas Galápagos, Ecuador. Latin American Journal of Aquatic Research, Noviembre-Sin mes, 493-500.

Guzmán-Vera, D. E., Montalván-Acosta, P. I., & Quijije-Moreira, P. V. (2016). Plan estratégico de desarrollo ecoturístico para las zonas de anidación y eclosión de las tortugas marinas. Dominio de las Ciencias, 2(2), 365-378.

RECONOCIMIENTO

Al Decano de la Facultad de Ciencias Administrativas y Comerciales y al Director Carrera de Marketing y Negociación Internacional, de la Universidad De Guayaquil , que a través de los semilleros permite que los docentes y estudiantes apliquen de forma práctica sus conocimientos y sean expuestos sus resultados en congresos internacionales, a los docentes, e investigadores asociados que financiaron la investigación.

BIOGRAFIA

Jazmín Elsa Sánchez-Astudillo; Docente de la Universidad de Guayaquil ubicado en Cdla. Universitaria "Salvador Allende", Malecón del Salado entre Av. Delta y Av. Kennedy; ostenta el título académico Master en Administración y Dirección de Empresa; Contador Público Autorizado; posee vasta experiencia a nivel de investigación, educación y finanzas; Directora de Proyectos de Investigación en la UNEMI;

Ericka Sulang Wong-Chiriboga; Docente de la Universidad de Guayaquil. Ostenta el título académico en Máster en Administración de Empresas, Contador Público Autorizado, posee vasta experiencia en temas relacionadas a la educación, finanzas y contabilidad.

Ramiro Ramos-Rodríguez: Estudiante Universitario de la Carrera de Marketing y Negociación Internacional de la Universidad de Guayaquil; ubicado en Cdla. Universitaria "Salvador Allende", Malecón del Salado entre Av. Delta y Av. Kennedy; Gerente de Operaciones de General Electrónica GENELECTRIC CIA.LTDA.;

Arianna María Guevara-Mendoza: Estudiante Universitario de la Carrera de Marketing y Negociación Internacional de la Universidad de Guayaquil; ubicado en Cdla. Universitaria "Salvador Allende", Malecón del Salado entre Av. Delta y Av. Kennedy;

Katherine Tatiana Saa-Parra; Estudiante Universitario de la Carrera de Marketing y Negociación Internacional de la Universidad de Guayaquil; ubicado en Cdla. Universitaria "Salvador Allende", Malecón del Salado entre Av. Delta y Av.

DESEMPEÑO POR COMPETENCIAS PROFESIONALES Y MERCADO LABORAL DE LOS ESTUDIANTES DE PREGRADO

Luis Alfredo Argüelles Ma, Universidad Autónoma de Campeche, México
Román Alberto Quijano García, Universidad Autónoma de Campeche, México
Mario Javier Fajardo, Universidad Autónoma de Campeche, México
Fernando Medina Blum, Universidad Autónoma de Campeche, México

RESUMEN

Esta investigación descriptiva y longitudinal presenta dos objetivos: describir las competencias profesionales adquiridas por los estudiantes de pregrado de contaduría de una universidad pública y su efecto en el posicionamiento del mercado laboral. Para el caso de México hay un extenso debate sobre las determinantes de la baja inserción laboral de los estudiantes en el sector productivo. Se utilizan las cohortes de los estudiantes de pregrado de los años 2015 y 2016, que en forma censal se obtienen 83 y 63, respectivamente, obteniéndose a través de pruebas paramétricas de estudio que aunque la sociedad es cambiante las necesidades de preparación de los estudiantes permanecen, se modifican y repuntan, siendo las principales requeridas que los estudiantes se encuentren en pleno conocimiento de las normas fiscales, del análisis e interpretación de estados financieros, así como en la aplicación de las normas de información financiera; por contrario, hay competencias ofertadas en la universidad que no les son provechosas como: diseño y operación de control de costos, así como las de registro y control de tesorería. Este resultado debe ser motivo para modificar el modelo educativo universitario de contaduría para hacerlo congruente con la realidad empresarial.

PALABRAS CLAVE: Desempeño, Competencias Profesionales, Mercado Laboral, Estudiantes De Pregrado

SKILLS AND LABOUR MARKET PERFORMANCE OF UNDERGRADUATE STUDENTS

ABSTRACT

This descriptive and longitudinal research presents two objectives: describe the professional skills acquired by the students of undergraduate of accounting of a public University and its effect on the positioning of the labour market. In the case of Mexico, there is an extensive debate on the determinants of low employability of students in the productive sector. Used cohorts of students of undergraduate of the year 2015 and 2016, which obtained 83 and 63, respectively, in the census form obtained through parametric tests of study that although the society is changing, the needs of preparing students remain, amending and rebound, the required main students are in full knowledge of the tax rules the analysis and interpretation of financial statements, as well as in the implementation of financial reporting standards; by contrast, there are offered skills at the University that are not profitable as: design and operation of cost control, as well as the registration and control of cash. This result should be reason to modify the University education model of accounting to make it consistent with the real business.

JEL: J24

KEY WORDS: Performance, Professional Skills, Labour Market, Undergraduate Students

INTRODUCCIÓN

La universidad es la responsable de la formación de miles de jóvenes que año con año ingresan a sus aulas con la finalidad de adquirir conocimientos en el área de su interés. Para lo cual ha llevado a cabo, tradicionalmente, tres funciones: docencia, investigación y extensión universitaria y su actividad ha estado orientada, fundamentalmente, a la enseñanza para capacitar profesionalmente a los estudiantes. No es extraño que los estudiantes trabajen durante sus estudios, sucede en México (de Garay, 2009; Guzmán, 2004) y en otros países (Beduwe y Giret, 2004; Planas y Fachelli, 2010).

Son las empresas quienes brindan y niegan a la vez el acceso a la experiencia a un importante sector de la Población Económicamente Activa (PEA). Sí, existen las prácticas profesionales y los servicios sociales, pero como se llevan a cabo actualmente, suelen ser insuficientes para los reclutadores, exigen algo que sólo el tiempo puede dar. Un dato interesante del INEGI, fue que sólo el 25.7% del total de las empresas tiene una alianza con alguna institución de educación superior, para crear programas de estudio alineados con sus necesidades, por lo que el 74.3% no cuenta con esta estrategia; que constituye, dicho sea de paso, el modelo educativo alemán (Apaéz, 2013). Por ello, resulta fundamental constatar si las competencias demandadas por las empresas son desarrolladas en los estudiantes al cursar sus estudios universitarios y el grado de satisfacción respecto a la formación que reciben y establecer la importancia que guardan las que encuentran disponibles.

Es, precisamente, este conjunto de transformaciones relacionadas con la formación recibida en la Universidad y las exigencias del mundo laboral que han motivado llevar adelante la presente investigación, como parte de un proyecto de investigación en curso, en el ámbito de la Universidad Autónoma de Campeche, Facultad de contaduría y administración, de los estudiantes de pregrado de la licenciatura en contaduría determinando la percepción del estudiante referente a los contenidos de los programas recibidos en su formación universitaria así como las competencias propias de mayor preponderancia y su efecto en el mercado laboral. Se establecen como inicio las siguientes preguntas de investigación: 1. ¿Cuáles son las características generales de los estudiantes?, 2. ¿Cuál es la población de estudiantes que se encuentran insertos en el sector productivo?, 3. ¿En qué grado han adquirido las competencias profesionales?, 4. ¿Cuáles son las actitudes y creencias hacia el empleo?, y 5. ¿Los estudiantes se encuentran satisfechos con su formación universitaria? Congruentes con las preguntas de investigación se delinean los objetivos particulares: 1. Conocer el perfil general de los estudiantes, 2. Determinar bajo la percepción de los estudiantes, la adquisición de las competencias profesionales para incorporarse al sector productivo, 3. Determinar la satisfacción de los estudiantes con su formación universitaria que les permita incursionar en el sector productivo.

marco teórico

Los procesos de integración y globalización han originado cambios notables en el contexto económico, social, educativo y laboral y, como producto de proyectos educativos impuestos a nuestro país por organismos internacionales, se afirma que el conjunto de empleadores requieren que los egresados de las universidades posean una formación polivalente y flexible (De Ibarrola, 2007), que les permitan adquirir y utilizar los conocimientos, capacidades y habilidades comunes a varias áreas con la versatilidad suficiente para permitir la adaptación a nuevas tecnologías y la transición ocupacional en nuevas formas de trabajo dentro del nivel de competencia del profesionista y, al mismo tiempo que los individuos sean capaces en la vida económica y en el mercado de trabajo, de renunciar a sus hábitos y adaptarse a las nuevas circunstancias. Esta circunstancia conlleva a la necesidad de establecer e identificar competencias que permitan a una persona actuar de un determinado modo en un puesto, situación o perfil profesional. García y Pérez, (2008) manifiestan: “Los Estados son los responsables de establecer los parámetros de cambio en los sistemas universitarios de forma genérica, mientras que las universidades marcarán las directrices específicas en pro de la calidad y la competitividad: capacidad económica de la institución, gestión del

profesorado y del personal de administración y servicios, planes de formación permanente, inversión en infraestructuras y recursos materiales, políticas educativas internas, ordenación académica, carga docente del profesorado, innovación metodológica etc.,".

Identificar competencias supone conocer cuáles son las que permiten a una persona actuar de un determinado modo en un puesto, situación o perfil profesional. Como puede apreciarse en este concepto, la estrategia utilizada en la identificación de competencias está bien definida y experimentada en el ámbito laboral. Sin embargo, en el ámbito educativo el panorama es bastante distinto (Oliveros Martín-Varés, 2006). El sistema productivo considera que la educación impartida por las universidades debe ser de calidad, enfocada en atender las necesidades demandantes por el mercado laboral para su pronta inserción, con visión de país, sustentada por los programas educativos que ofertan para satisfacer las necesidades propiamente dichas. Si bien se puede decir que ambos comparten la misma visión en términos generales, la opinión empresarial es que las instituciones educativas aún no han logrado insertar en el mercado laboral a jóvenes con las competencias y conocimientos que el mercado requiere. Las instituciones educativas y egresados coinciden que para que se dé una educación de calidad, uno de los aspectos prioritarios está relacionado con la formación, para los primeros, en cuanto al contenido y competencias a impartir y, para los segundos, en cuanto a la forma en cómo deben impartirse dichos contenidos y la necesidad de la expertis de los docentes. Asociado a esto, las IES y empresarios coinciden en que el personal docente debe ser capacitado y evaluado de manera permanente.

Harvey (2006) explica que si empleabilidad fuera definida como *"la habilidad de los graduados para conseguir empleo"*, las dimensiones e indicadores a tomar serían muy diferentes que si optamos por una definición más integral. Una definición bastante exhaustiva de empleabilidad es la contenida en la resolución sobre desarrollo de recursos humanos de la reunión de la Conferencia Internacional del Trabajo en el año 2009. La empleabilidad se define en términos generales como uno de los resultados fundamentales de una educación y formación de alta calidad y de la ejecución de varias políticas. La empleabilidad abarca no solo el acceso al empleo sino también el mantenimiento y la generación de empleo. O dicho de otro modo, la inserción, la adaptación y la actitud. Se entiende como el conjunto de aptitudes y de actitudes que brindan a un individuo la oportunidad de ingresar a un puesto de trabajo y además de permanecer en el.

La preocupación de la universidad por el mundo del trabajo aparece recogida en la literatura, asi Layer (2004), afirma que es cada vez más la adecuación de las personas que han recibido educación universitaria al mundo laboral. En este mismo sentido Semeijn et al. (2005), defienden la responsabilidad de la educación superior de formar estudiantes para su buen funcionamiento en el mercado de trabajo. Por su parte, Knight y Yorke (2003), determinaron la existencia de tres categorías de competencias que refuerzan la empleabilidad del estudiante; cualidades personales, habilidades clave y habilidades relacionadas con los procesos. Bridge, O'neill y Cromie. (2003), establecieron la existencia de habilidades personales transferibles, que son valoradas por la empresa en entornos de trabajo, que combinan cualidades personales y orientaciones individuales: habilidades de comunicación; trabajo en grupo; habilidades personales; capacidad de organización; habilidades interpersonales; capacidad de solución de problemas; gestión de recursos. Entre las funciones de la universidad está la de ser puente de enlace entre la formación recibida en los contextos universitario y la demanda del laboral y empresarial, conforme a las exigencias del actual sistema productivo (Caballero, Vázquez y Quintás, 2009). Todo esto exige que la universidad desarrolle estrategias que logren insertar al universitario en el mercado laboral en las mejores condiciones posibles y en el menor plazo de tiempo. Es decir, que *empleabilidad* y educación (formación) se vinculan y la sociedad exige a las instituciones que *ajusten* sus programas formativos a la nueva realidad del mercado laboral. Las universidades, bajo el marco del Espacio Europeo de Educación Superior (EEES), realizan un esfuerzo para ser más competitivas, dar más calidad y mejorar la empleabilidad de sus titulados (Suárez, 2012).

Las empresas valoran muchos aspectos o competencias como necesarios para que los universitarios accedan al mercado laboral con un adecuado nivel de empleabilidad, como son: la capacidad de aprendizaje

autónomo y de adaptación a nuevas situaciones, la creatividad, el liderazgo, la iniciativa y el espíritu emprendedor y la capacidad para aplicar los conocimientos a la práctica, buscar información y diseñar y gestionar proyectos (Montoro et al., 2012). Lo cierto es que hay diversos estudios que confirman la importancia de las prácticas de empresa para el desarrollo de habilidades y competencias profesionales en los titulados, así como su utilidad para contrastar el nivel de ajuste entre las demandas de los puestos de trabajo y el nivel de competencias de los universitarios, al tiempo que constituyen una estrategia de inserción laboral y mejora de la empleabilidad de los universitarios (Maruhenda, Bernard y Navas, 2010; Montoro, Mora y Ortíz, 2012; Van-der Hofstadt y Gras, 2013).

METODOLOGIA

El trabajo de investigación que se presenta está basado en un diseño no experimental descriptivo longitudinal, no pretende modificar las variables de estudio sino presentar las condiciones bajo las cuales se percibe la inserción laboral de los estudiantes de pregrado de una institución pública en el Estado de Campeche. Con base a ello, el objetivo es iniciar con la descripción de las características generales de la población, y proseguir con el grado de adquisición de las competencias profesionales, así como con sus actitudes y creencias hacia el empleo y su satisfacción con la formación universitaria. Se utilizan cuestionarios para la recolección de datos en forma directa, método considerado como cuantitativo por Hernández et al. (2010). El estudio comprendió a los estudiantes de pregrado de la licenciatura en contaduría de la facultad de contaduría y administración de la Universidad Autónoma de Campeche que se encontraran cursando el último grado de la licenciatura. El total de estudiantes bajo estas características ascendió a 146 alumnos 63 pertenecientes a la cohorte 2015 y 83 a 2016., tomados en forma censal.

Las 4 dimensiones y especificaciones de la variable de estudio "Inserción Laboral", motivo de este trabajo, para medir la forma en que los estudiantes de pregrado de una Universidad Pública en Campeche, se encuentran vinculados al sector productivo está conformado por 50 preguntas para la licenciatura en contaduría, con estructura en una escala tipo Likert, con cinco opciones de respuesta: nada = 1, poco = 2, algo = 3, bastante = 4, mucho = 5, 1. 15 ítems para la dimensión "Orientación asesoramiento laboral y competencias genéricas y profesionales", 2. 20 ítems para la dimensión "Actitudes creencias hacia el empleo" donde la escala Likert se interpreta como sigue 1=Nada de acuerdo, 2=desacuerdo, 3= neutral, 4= de acuerdo y 5= totalmente de acuerdo, y 3. 13 ítems en la dimensión "Formación Universitaria" l= muy bajo, 2= bajo, 3= regular, 4= alto y 5= muy alto, 2 ítems dicotómicos que están referidos a la "Búsqueda de empleo" como la edad y género.

Fiabilidad del Instrumento

Dimensión: "Orientación, Asesoramiento Laboral Y Competencias Genéricas Y Profesionales", Cohortes 2015 Y 2016

Se evalúa la fiabilidad del instrumento aplicado por el factor de consistencia interna del alfa de cronbach en tres dimensiones, mediante el sistema estadístico SPSS (v23), los resultados se muestran en las Tabla 1.

Tabla 1: Estructura de la Dimensión "Orientación, Asesoramiento Laboral y Competencias Genéricas y Profesionales" de Licenciatura en Contaduría Cohortes 2015 Y 2016

Dimension	Reactivos	Proporción
Total de reactivos de la sección	15	100%
Valorar la Importancia de la formación laboral en el ámbito universitario	2	13.33%
Competencias profesionales para licenciatura en contaduría	13	86.67 %

La tabla 1 muestra la forma en que están conformados los ítems en ésta dimensión. Fuente: Elaboración propia

Los resultados de las respuestas de la licenciatura en contaduría cohorte 2015 fueron sometidas en el sistema estadístico spss versión 23 en la escala de fiabilidad de consistencia interna por medio del Alfa de Cronbach, el valor de .880 nos indica que es bueno para ser analizadas en conjunto y que los resultados son fiables, de manera individual el análisis para "Valorar la Importancia de la formación laboral en el ámbito universitario" con el valor del alfa de Cronbach de .648 es cuestionable. La fiabilidad de los resultados en las "Competencias profesionales para la licenciatura en contaduría" son excelentes y el resultados de su análisis son fiables de acuerdo al valor de .912 respectivamente.

Para la cohorte 2016 en la dimensión "Orientación asesoramiento laboral y competencias genéricas y profesionales" el valor del factor de consistencia interna de .912 determina que de manera conjunta los datos y resultados del análisis son buenos y fiables, no así con las respuestas de "Valorar la Importancia de la formación laboral en el ámbito universitario" con un valor de .342 la fiabilidad de los resultados son pobres nada confiables, por último la dimensión operacional "Competencias profesionales para licenciatura en contaduría" .877 determina que las respuestas y los resultados del análisis que se sometan serian buenos.

Dimensión: **"**Actitudes y creencias hacia el empleo", cohortes 2015 y 2016. Véase Tabla 2

Tabla 2: Estructura de la Dimensión "Actitudes y Creencias Hacia el Empleo." de Licenciatura en Contaduría Cohortes 2015 Y 2016

Sección	Reactivos	Proporción
Total de reactivos de la sección	20	100%
Actitudes y creencias hacia el empleo.	20	100 %

La tabla 2 muestra la forma en que están conformados los ítems en ésta dimensión. Fuente: Elaboración propia

El valor del alfa de cronbach de .603 para la dimensión "Actitudes y creencias hacia el empleo" para el 2015, determina que las respuestas y los resultados del análisis que se sometan son cuestionables. El valor del alfa de cronbach de .423 para la dimensión "Actitudes y creencias hacia el empleo" para el 2016, determina que las respuestas y los resultados del análisis que se sometan serian pobres nada confiables.

Dimensión: "Formación universitaria", cohortes 2015 y 2016. Véase Tabla 3

Tabla 3: Estructura de la Dimensión "Formación Universitaria." de Licenciatura En Contaduría Cohortes 2015 y 2016

Sección	Reactivos	Proporción
Total de reactivos de la sección	13	100%
Nivel de satisfacción con la formación universitaria, exigencia de carrera y grado de motivación	3	23.07%
Satisfacción con la formación universitaria	10	76.93%

La tabla 3 muestra la forma en que están conformados los ítems en ésta dimensión. Fuente: Elaboración propia

Como conjunto la dimensión "Formación universitaria" para el 2015 con el alfa de cronbach de .824 los resultados a que se sometan en conjunto son buenos y fiables; para el "Nivel de satisfacción con la formación universitaria, exigencia de carrera y grado de motivación" .728 aceptables de manera individual y de igual forma aceptable con .763 para la dimensión operacional "Satisfacción con la formación universitaria". Para la cohorte 2016, como conjunto la dimensión "Formación universitaria" con el alfa de cronbach de .887 los resultados a que se sometan en conjunto son buenos y fiables, para el "Nivel de satisfacción con la formación universitaria, exigencia de carrera y grado de motivación" .709 es bueno, el análisis de sus datos y los resultados son confiables de manera individual y finalmente bueno y fiable con

un valor de consistencia interna de .865 para la dimensión operacional "Satisfacción con la formación universitaria".

Población y Muestra

La población bajo estudio fueron 146 alumnos de la licenciatura en contaduría de la universidad autónoma de Campeche de los años 2015 y 2016. En el ciclo del 2015 participaron en total 63 alumnos (43.15%) y 83 (56.85%) de 2016 de la licenciatura.

RESULTADOS

Distribución de Edades de la Población Sujeta a Estudio

De los alumnos participantes en ambas cohortes 2015 y 2016 el rango entre 21-23 años es el de mayor representatividad con 48 (76.2%) y 73 (88.0%) respectivamente, en segunda instancia el rango 18-20 años con 9 (14.3%) y 5 (6.0%) y por último el rango de más de 23 años con 6 (9.5%) y 5 (6.0%).

Género

En el ciclo escolar 2015 de los alumnos de las licenciaturas en contaduría, 38 (60.3%) pertenecen al género femenino y 25 (39.7%) al género masculino, referente al 2016, 42 (50.6%) alumnos pertenecen al género masculino, 41 (49.4%) al género femenino.

Inserción Laboral

En el ciclo 2015 el número de personas que además de estudiar trabajan son 48 (76.2%) y 15(23.8%) solo estudian, para la cohorte 2016 el número de personas que trabajan son 42 (50.6%) y solo estudian 41 (49.4%).

Dimensión: "Orientación, Asesoramiento Laboral y Competencias Profesionales"

Aun cuando las 13 competencias profesionales se ubican en medias adecuadas, se observa un deterioro en 8 (61.54%) de ellas; observándose que el mejor comportamiento en ambos cohortes es la relacionada a "Interpretar adecuadamente las normas fiscales aplicables a personas físicas y morales con el propósito de contribuir en el cumplimiento de dichos preceptos", inclusive mejorando el valor de su media de 4.5397 a 4.6145, de 2015 a 2016. De igual forma en ambos ciclos 2015-2016, en segunda instancia fue la competencia "Interpretar la información financiera para la toma de decisiones gerenciales", tiene el mismo comportamiento de mejora en su media de 4.53974 a 4.5542 La competencia peor calificada para el ciclo 2015 es "Adecuar los procesos para el conocimiento, evaluación y aplicación de las diferentes alternativas de financiamiento del capital de trabajo" con una ligera mejora en 2016. En este mismo ejercicio la competencia peor calificada es "Establecer acciones para el conocimiento evaluación, aplicación de las diferentes opciones existentes para el registro y control de la tesorería." Véase Tabla 4

Tabla 4: Comparación de Medias Resultantes de las Competencias Profesionales 2015 Y 2016

Items	Media 2015	Media 2016	diferencia
1.-Diseñar, operar y valuar sistemas de información financiera	4.3175	4.3012	-0.0163
2-Interpretar la información financiera para la toma de decisiones gerenciales.	4.5397	4.5542	0.0145
3.-Diseñar procedimientos contables y procesos de control interno.	4.3492	4.3253	-0.0239
4.- Diseñar operar y valuar sistemas de contabilidad	4.4921	4.3494	-0.1427
5.-Adecuar los procesos para el conocimiento, evaluación y aplicación de las diferentes alternativas de financiamiento del capital de trabajo	3.8730	4.1084	0.2354
6.-Establecer acciones para el conocimiento evaluación, aplicación de las diferentes opciones existentes para el registro y control de la tesorería.	3.9206	3.9398	0.0191
7.- Diseñar implementar y operar diferentes clases de control de costos.	4.0952	3.9518	-0.1434
8.-Realizar auditorías financieras y emisión de dictámenes	4.2540	4.1205	-0.1335
9.-Analizar e interpretar información sobre costos	4.2222	4.0482	-0.1740
10.- Realizar planeación fiscal financiera de las organizaciones	4.4444	4.3253	-0.1191
11.- Aplicar las normas de información financiera (nacionales e internacionales)	4.3968	4.4578	0.0610
12.-Interpretar adecuadamente las normas fiscales aplicables a personas físicas y morales con el propósito de contribuir en el cumplimiento de dichos preceptos.	4.5397	4.6145	0.0748
13.-profundizar y facilitar los procesos de investigación adopción e innovación tecnológica para incrementar la productividad y competitividad de las empresas	4.3492	4.2048	-0.1444

En la tabla 4 se precisan comportamientos que confirman las competencias profesionales requeridas por el mercado laboral y las que no lo son.
Fuente: Elaboración propia

Al cruzar las estadísticas de las competencias profesionales de la licenciatura en contaduría 2015 con las respuestas de los 63 estudiantes entrevistados, 48(76.2) trabajan por su cuenta o bajo el mando de un patrón y 15(23.8%) solo estudian, arrojo los siguientes resultados donde mencionaremos las tres mejores y peores competencias profesionales posicionadas. La competencia mejor ubicada es "Interpretar adecuadamente las normas fiscales aplicables a personas físicas y morales con el propósito de contribuir en el cumplimiento de dichos preceptos" 32(66.7%) de los empleados y 6(40%) desempleados la valoran de mucha importancia, la segunda mejor situada es "Interpretar la información financiera para la toma de decisiones gerenciales" 32(66.7%) que laboran y 6(40%) la califican de mucha importancia, ubicada como la tercer mejor competencia es "Diseñar operar y valuar sistemas de contabilidad" 31(64.6%) que laboran y 7(46.7%)que no laboran la perciben de mucha importancia. Caso contrario la peor posicionada es "Adecuar los procesos para el conocimiento, evaluación y aplicación de las diferentes alternativas de financiamiento del capital de trabajo" 25(52.1%) que trabaja y 4(26.7%) que no trabaja la ponderan de poca importancia, la segunda competencia peor posicionada "Establecer acciones para el conocimiento evaluación, aplicación de las diferentes opciones existentes para el registro y control de la tesorería" 30(62.5%) que labora y 8(53.3%) que no labora la valora de bastante importancia y situada como la tercer peor competencia "Diseñar implementar y operar diferentes clases de control de costos." 21(43.8%) empleado y 8(53.8%) desempleado la califican con bastante importancia.

En concordancia con la metodología anterior los resultados del cruce de las estadísticas de las competencias profesionales con los alumnos que laboran y no laboran para la licenciatura en contaduría ciclo 2016, se encuestaron a un total de 83 estudiantes, 42(50.6%) laboran y 41 (49.4%) no laboran, la mejor competencia es "Interpretar adecuadamente las normas fiscales aplicables a personas físicas y morales con el propósito de contribuir en el cumplimiento de dichos preceptos" 33(78.6%) que labora y 30(73.2%)que no labora la califican de mucha importancia, la segunda mejor situada "-Interpretar la información financiera para la toma de decisiones gerenciales" 22(52.4%) que trabajan y 19(46.3%)que no trabajan la ponderan de la misma forma, estas dos competencias fueron calificadas en el mismo nivel en el ciclo 2015, la tercer competencia mejor posicionada es "Aplicar las normas de información financiera (nacionales e internacionales)" 24(57.1%) empleado y 28(68.3%) desempleado la ponderan de mucha importancia. Por otra ´parte la competencia peor situada "Establecer acciones para el conocimiento evaluación, aplicación de las diferentes opciones existentes para el registro y control de la tesorería" 19(45.2%) que trabajan y 18(43.9%) que no trabaja la valoran de escasa importancia, la segunda peor situada "Diseñar implementar

y operar diferentes clases de control de costos." 18(42.9%) que labora y 17(41.5%) que no labora la ponderan de baja importancia, en tercer instancia la competencia "Analizar e interpretar información sobre costos" 19(45.2%) empleado y 18(43.8%) desempleado la califican de pobre.

Dimensión "Actitudes y creencias hacia el empleo": Las afirmaciones mejor posicionadas de acuerdo al valor de la tendencia central en ambas cohortes a estar de acuerdo son "Creo que encontrar empleo depende de mí" y "Conocer las fuentes de información es de mucha utilidad para encontrar empleo" en primera y segunda instancia respectivamente. Las peor ubicadas de acuerdo al valor de las medias en ambos ciclos son "Creo que aprender a buscar trabajo es cosa de tontos." y "Encontrar un trabajo depende mayoritariamente de la suerte" a estar en desacuerdo. El comportamiento general en ambos ciclos es de neutral y a estar de acuerdo en las demás afirmaciones. 11 de las afirmaciones tuvieron un comportamiento positivo de un ciclo a otro y 9 experimentaron un retroceso en el mismo sentido.

Dimensión: "Formación universitaria": La percepción en general de los alumnos en ambas cohortes con respecto al nivel de exigencia en la carrera y el nivel de motivación e interés en la misma es de regular a alto respectivamente, el nivel de satisfacción universitaria es de regular, percepción muy baja de acuerdo a los valores utilizados en la escala del instrumento. Véase Tabla 5

Tabla 5: Formación Universitaria 2015-2016

	Media 2015	Media 2016	Diferencia
1.-Mi nivel de satisfacción con la formación universitaria es:	3.4444	3.3494	-0.0950
2.-El nivel de exigencia es:	3.7937	3.7952	0.0015
3.-El nivel de motivación e interés actual que despierta en mi carrera es:	3.7143	3.8675	0.1532

La tabla 5 muestra deterioro en la satisfacción con la formación universitaria y un leve incremento en la exigencia e interés. Fuente: Elaboración propia.

Se obtienen las medias de 10 ítems evaluados respecto al grado de satisfacción de ambas cohortes, y se obtiene que prácticamente no presentan cambio alguno entre ellas a excepción de una, las afirmaciones con un grado de satisfacción de regular a alto son: 1. Los contenidos teóricos que recibo, 2. La actuación del profesorado, 3. La organización de la escuela o facultad y 4. Mi propio rendimiento. Con un grado de satisfacción de regular son: 1. La formación práctica que recibo, 2. La estructuración de las materias del plan de estudio de la carrera, 3. La formación investigadora que aporta, 4. La metodología o forma de dar la clase y 5. La forma de evaluar los contenidos. La afirmación peor calificada de acuerdo a la percepción de los estudiante de pregrado es: 1. La conexión de los contenidos con el campo profesional percibida con grado de satisfacción bajo en 2015 logrando cierta mejoría en 2016 cayendo en un grado de satisfacción regular.

CONCLUSIONES

La educación superior se reviste en todo el mundo, y particularmente México, de vital importancia para impulsar el desarrollo sostenible de un país. En ese contexto y conscientes de la responsabilidad que como investigadores nos corresponde, se aborda desde el proyecto de investigación lo que ocurre en nuestras aulas universitarias y si está impactando en forma satisfactoria con la sociedad, principalmente con el mercado laboral que se convierte en el eje productivo de la nación. El modelo educativo por competencias de la Universidad Autónoma de Campeche se aplica desde el año 2009 y es ahora en 2017 cuando se toman los 2 últimos egresos, 2015 y 2016 para comprobar si está siendo en forma efectiva la preparación académica de la población estudiantil de la licenciatura en contaduría, observando si las competencias profesionales son las adecuadas en su perfil y el grado de apropiación de los alumnos y su canalización en el sector productivo, que deje la plataforma establecida para las investigaciones de este tipo que logren paulatinamente una inserción efectiva y oportuna. En la parte descriptiva de la población se observa que de acuerdo a su edad, los estudiantes están en el nivel adecuado de preparación, toda vez que el mayor rango

es de 21 a 23 años, de ahí la importancia de fomentar una mejor competencia en esta juventud que viene a reforzar el mundo empresarial. Existen casos en otros niveles de edad pero son irrelevantes. En cuanto al género en 2015 predomina el sexo femenino pero ya para 2016 existe un equilibrio con el masculino, que es la tendencia normal en esta carrera de contaduría; en cuanto al grado de inserción laboral se obtiene que para el 2016 hay un deterioro en ello en comparación con el 2015, al tener inicialmente una ocupación del 76.2% y bajar al 50.6%, esto tiene que ver con lo que más adelante se explica en cuanto al déficit de apropiación de la competencia profesional requerida por el sector social.

El modelo educativo contempla 13 competencias profesionales, comprobándose que aun cuando están valuadas en rangos aceptables, 8 de ellas (61.54%) han sufrido disminución en el 2016 comparado con el 2015. Esto es un foco rojo de atención para prevenir disminuciones posteriores. Se resalta el hecho que hay 2 competencias que bajo la percepción del estudiante no debieran estar contenidas en este modelo educativo: 1. Adecuar los procesos para el conocimiento, evaluación y aplicación de las diferentes alternativas de financiamiento del capital de trabajo", y 2. "Establecer acciones para el conocimiento, evaluación y aplicación de las diferentes opciones existentes para el registro y control de la tesorería". Antes de readecuar o eliminarlas habrá que tener cuidado, toda vez que puede ser el reflejo de la falta de vinculación que se indica en párrafo posterior. Se comprueba que los estudiantes están sensibilizados al afirmar que la inserción laboral también depende de ellos, esto es, que deben ser propositivos y no depender de otros medios. Esto habla bien de la universidad al disertar temas en el que el estudiante es el principal protagonista. Por otro lado, el estudiante es enfático al afirmar que los contenidos de las unidades de aprendizaje no están vinculados en forma efectiva con el sector productivo. Ante lo expuesto, es conclusivo que el deterioro de la inserción de los estudiantes en el mercado laboral no alcanza el desempeño adecuado, al disminuir hasta un 50% de alumnos que trabajan y que ya están próximos al egreso, lo que pone en riesgo la misión de la universidad en cuanto a ser parte de la promoción del desarrollo económico al preparar a profesionales que lo impulsen.

REFERENCIAS

Apaéz, M. A. (11 de Julio de 2013). SDP Noticias. com. Recuperado el 22 de Marzo de 2017, de SDP Noticias.com: http://www.sdpnoticias.com/columnas

Béduwé, C. y J. F. Giret (2004), "Le travail en cours d'études a-t-il une valeur professionnelle?", en Economie et Statistique, núms. 378-379, pp.55-83.

Bridge, S., O'neill, K. y Cromie, S. (2003) Understanding Enterprise, Entrepreneurship and Small Business. Palgrave 68, Basingstoke.

Caballero, G., Vázquez, X. H. & Quintás, M. (2009). ¿Qué influencia tienen los stakeholders de la universidad española en la empleabilidad de sus alumnos?: Propuesta de reforma. *Cuadernos de Economía y Dirección de la Empresa,* (38),37-64.

De Garay, A. (2009), ¿Y cuatro años después? De cómo los estudiantes de una generación transitan por la universidad, México, uam Azcapotzalco.

De Ibarrola, M. (2007). "Formación escolar para el trabajo: posibilidades y límites. Experiencias y enseñanzas del caso mexicano", en De Ibarrola (edit.), *Nuevas tendencias de la formación escolar para el trabajo.* OIT/Cinterfor

García, J. y Pérez, M; (2008). El grado en turismo: un análisis de las competencias profesionales. Cuadernos de Turismo, núm. 21, enero-junio, 2008. España: Universidad de Murcia. pp.2, 3,4, 6, 8,10, 16.

Guzmán, C. (2004), "Los estudiantes frente a su trabajo. Un análisis en torno a la construcción del sentido del trabajo", en Revista Mexicana de Investigación Educativa, vol. IX, núm. 22.

Harvey, L. (2006): Graduates Work Organisational Change and Students Attributes. University of Central England, Centre for Research Quality.

Hernández, Roberto; Fernández Collado, Carlos; Pilar Baptista, Lucio. (2010). Metodología de la Investigación. México: McGraw-Hill. Cuarta edición, XLIV.

Knight, Peter and Yorke, Mantz (2003). *Assessment, learning and employability.* Buckingham, UK: Open University Press.

Layer, G. (2004). Widening Participation and Employability. York: Learning and Teaching Support Network.

Marhuenda, F.; Bernard, J. C. & Navas, A. (2010). Las prácticas en empresa como estrategia de enseñanza e inserción laboral: las empresas de inserción social. *Revista de educación*, 351, 139-161.

Montoro, M.A.; Mora, E. M. y Ortiz, M. (2012). Análisis de las competencias adquiridas en los estudios de Dirección de Empresas y su grado de aplicación en las prácticas en empresas. *Revista complutense de educación*, (23), 1 .241-263.

Oliveros Martín-Vares, L. (2006). Identificación de competencias: una estrategia para la formación en el Espacio Europeo de Educación Superior. Revista Complutense de Educación, vol. 17, nº 1, (101-118). [en línea] Disponible en: http://revistas.ucm.es/edu/11302496/ artículos/RCED0606120101A.PDF.

Planas, J. y S. Fachelli (2010), Catalan universities as a factor of equity and professional mobility, Barcelona, aqu.

Semeijn, J. (2005): "Competence Indicators in Academic Education and Early Labour Market Success of Graduates in Health Sciences". Maastricht: Research Centre for Education and the Labour Market.

Suárez, B. (2012). *Los servicios de orientación profesional y apoyo a los estudiantes universitarios en la mejora de la empleabilidad*. Universidad de León: tesis doctoral.

Van-der Hofstadt, C. & Gras, J. M. G. (2013). *Competencias y habilidades profesionales para universitarios.* Madrid: Díaz de Santos.

BIOGRAFÍA

Luis Alfredo Argüelles Ma es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad Anáhuac Mayab. Profesor Investigador de Tiempo Completo en la Universidad Autónoma de Campeche - Facultad de Contaduría y Administración. Especialista en Auditoría y Control. Se puede contactar en Cel. (981) 1204891

Román Alberto Quijano García es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad Anáhuac Mayab. Profesor Investigador de Tiempo Completo en la Universidad Autónoma de Campeche - Facultad de Contaduría y Administración. Especialista en Finanzas. Se puede contactar en Cel. (981) 1204891

Mario Javier Fajardo es Maestro en Contaduría por la Universidad Autónoma de Campeche - Profesor Investigador de Tiempo completo en la Universidad Autónoma de Campeche - Facultad de Contaduría y Administración. Especialista en Contabilidad y Control. Se puede contactar en Cel. (981)1252684

Fernando Medina Blum es Candidato a Doctor por la Universidad Anáhuac Mayab, Profesor Investigador en la Universidad Autónoma de Campeche – Facultad de Contaduría y Administración

FACTORES QUE INCIDEN EN LA ROTACIÓN DE PERSONAL EN MAQUILADORAS: UNA REVISIÓN DEL PANORAMA EN MÉXICO

Victor Daniel Melendres Carlos, Universidad Autónoma de Baja California
Mónica Fernanda Aranibar Gutiérrez, Universidad Autónoma de Baja California

RESUMEN

La rotación de personal es un fenómeno que se presenta dentro del ámbito empresarial y organizacional. En el caso de las maquiladoras, por ejemplo, se presenta de dos formas: 1) rotación voluntaria y 2) rotación obligatoria. Este fenómeno representa un conflicto para las maquiladoras de México, las cuales no están adoptando las mejores estrategias para incentivar la permanencia de los trabajadores, por lo que la incidencia de rotación de personal continúa generando costos y consecuencias para la organización. En esta investigación, se explora cuáles son los factores que inciden en la rotación del personal en las maquiladoras, a través de una revisión del panorama en México. Esto último, con el propósito de obtener un banco de indicadores de los factores más recurrentes, los cuales den pie a valorar las estrategias de las maquiladoras para retener a su personal con mejor desempeño y con ello, diseñar estrategias contextualizadas que coadyuven a la mejora de la productividad de la industria maquiladora. Para determinar los resultados, se revisaron y analizaron diferentes estudios que datan desde 1985 hasta 2016, obteniendo como principales resultados los a) Factores Internos, b) Factores Externos y c) Factores Contextuales, estos que en su mayoría podrían ser controlados por la empresa.

PALABRAS CLAVE: Maquiladoras, Rotación de Personal, México

FACTORS THAT AFFECT STAFF TURNOVER IN TEXTILE FACTORIES: A REVIEW OF THE MEXICAN SCENARIO

ABSTRACT

Staff turnover is a phenomenon that occurs within the business and organizational environment. In the case of textile factories, for example, it comes in two forms: 1) voluntary rotation and 2) mandatory rotation. This phenomenon represents a conflict for the textile factories, which are not adopting the best strategies to encourage the permanence of workers, so the incidence of staff turnover continues to generate costs and consequences for the organization. In this research, it is explored the factors that affect the staff turnover in the textile factories, through a review of the panorama in Mexico. The latter, with the purpose of obtaining a bench of indicators of the most recurrent factors, which allow to assess the strategies of the textile factories to retain their best qualified staff and with this, to design contextualized strategies that contribute to the improvement of the productivity of the textile factories industry. In order to determine the results, different studies were reviewed and analyzed that date from 1985 to 2016, obtaining as main results a) Internal Factors, b) External Factors and c) Contextual Factors, these that could be controlled by the company.

JEL: L60, L67, L69, M12, M51, M53, M54, O15, O16

KEYWORDS: Textile Factories, Staff Turnover, Mexico

INTRODUCCIÓN

En México la Industria Maquiladora de Exportación (IME), surge a mediados de la década de los sesenta, como una respuesta económica al encarecimiento de la mano de obra que tuvo lugar en Japón y Estados Unidos, países altamente industrializados. Con ello, el establecimiento de la Política de Fomento a la Industria Maquiladora de Exportación en 1965, ha sido un factor relevante para el desarrollo económico de México. Debido a que ha ocupado los primeros lugares en número de establecimientos y de empleos generados, así como en volumen de exportación, convirtiéndose en un motor de la economía sobre todo en la Frontera Norte. De allí su relevancia en la vida económica, social y política, lo que ha generado una serie de investigaciones para conocer su entorno (Lawrence & Hansen, 2003). En el año 2000, las industrias maquiladoras experimentaron un momento cúspide derivado de la dinámica impuesta a partir de la firma del Tratado de Libre Comercio de América (TLCAN) en 1994. Sin embargo, se vislumbra que la competencia global y la crisis económica originada en 2008, las han desposicionado (Lawrence & Hansen, 2003). Lo anterior, no le resta importancia a este sector productivo, debido a que a lo largo de su evolución y desarrollo se han creado miles de maquiladoras. De acuerdo con Banco Base (2017) hasta noviembre de 2016 se tiene registrado un aproximado de 4,954 maquiladoras, lo cual ha sido una fuente de trabajo, ya que se han generado 2, 475,935 empleos.

Desde hace varias décadas, se ha observado una creciente rotación de personal en México, consecuencia de múltiples factores, algunos de ellos son el aumento de la crisis económica, entre otros. Por otro lado, la relación entre México y Estados Unidos ha hecho aún más vulnerable la economía de México. Lo que ha desencadenado una serie de consecuencias, entre ellos menos acuerdos comerciales, disminución de empleo, de inversión extranjera y la caída abrupta del crecimiento económico de México (Banco BASE, 2016), por tanto ha aumentado la rotación de personal. No obstante, en la actualidad no hay claridad sobre cómo se manejará el TLCAN a causa de la elección de Donald Trump como presidente de los Estados Unidos, el incremento del precio del dólar y, con ello, la incertidumbre sobre las políticas que el magnate implementará. "La industria manufacturera en México continúa mostrando signos de deterioro mientras que la manufactura global se recupera" (Banco BASE, 2017), pues, la industria exportadora en México se torna cada vez más complicada, las exportaciones mexicanas representan un alto porcentaje del PIB y estas en su mayoría se dirigen a Estados Unidos.

En la industria maquiladora la rotación de personal genera altos costos y consecuencias para las empresas y para los individuos. Para la empresa porque ha invertido recursos en el entrenamiento y capacitación del empleado el cual se marcha mientras que para el individuo porque tiene que dedicar sus esfuerzos a buscar un nuevo empleo y adaptarse a las condiciones del mismo. En las empresas, los costos conducen a la disminución del capital humano o social. Por consiguiente, aún en la actualidad existe una preocupación por disminuir la rotación de personal o por lo menos prevenir que el personal rote. Esto último, como un hecho inevitable, sobre todo en una sociedad postindustrial en donde la competitividad es un factor determinante que hay que considerar para el éxito de una empresa (Mosquera, Rincón, & Romero, 2001). Asimismo, se puede apreciar la justificación y la relevancia de una investigación centrada en la rotación del personal. La cual se desprende del creciente interés de las organizaciones empresariales y de los empresarios en reducir los costos y las consecuencias para la organización provocadas por el fenómeno de la rotación, lo que afecta la productividad y la competitividad, pues, es a través de la estabilidad y permanencia del recurso humano calificado es como se logran dichos objetivos (Flores, 2008). Ante estas problemáticas, es indispensable que las empresas establezcan estrategias que fomenten el interés del personal para así, evitar su rotación dentro y fuera de la organización.

Resulta oportuno realizar una exploración sobre los factores que inciden en la rotación del personal en las maquiladoras, en aras de obtener un banco de indicadores que permitan valorar las estrategias de las maquiladoras para retener a su personal, que satisfagan necesidades reales y sean contextualizadas a las

condiciones de la empresa. Por tanto, el objetivo del presente estudio consiste en identificar los principales factores que inciden en la rotación de personal en las maquiladoras, enfatizando, en el caso de México. Lo cual permitirá tener un panorama de lo que sucede en este país, de acuerdo con la literatura revisada y los hallazgos obtenidos en la presente investigación, lo que podría convertirse en un primer avance de un estudio local o estatal y así dar pie a otras investigaciones.

REVISIÓN DE LITERATURA

Diversos investigadores han realizado estudios referentes al ámbito de las maquiladoras. Algunas de las investigaciones más destacadas que se han realizado en el ámbito nacional son aquellos que analizan su evolución tecnológica y organizativa (Almaraz & Lara, 2002; Carrillo & Aguilar, 1995) y aquellos que exponen las condiciones precarias de trabajo (García, 2009; Rubio, 2010).

Tabla 1: Estudios Realizados Acerca de los Factores Que Inciden en la Rotación de Personal en la IME

Autores	Investigación	Dimensiones	Factores e indicadores	
(Verduzco, 1998)	La rotación de trabajadores en las maquiladoras, con especial atención en la experiencia en Tijuana	Características del empleo	Situación económica	Salario Bonificaciones (productividad, puntualidad, asistencia)
			Características de la organización de la empresa	Ascensos en el escalafón Aburrido y monótono Carácter simple o sofisticado del empleo
		Características sociodemográficas	Edad Estatus migratorio Antigüedad del obrero Integración al grupo de trabajo (tiene familiares trabajando en la maquiladora)	
(Flores, 2008)	Factores que originan la rotación de personal en las empresas mexicanas	Factores internos Factores externos Condiciones laborales Salarios Contenido del trabajo	Política salarial de la organización. Situación de oferta y demanda de Recursos Humanos Insatisfacción laboral Baja remuneración Selección incorrecta	
(Garcia & Cox, 2010)	Cross border industries in Mexico with low organizational attachment	Motivación por el trabajo Satisfacción personal Compromiso organizacional		
		Sociodemográficos	Genero Estado Civil Escolaridad Edad Hijos	
(Flores Ortiz et al., 2013)	Factores de contingencia que inciden en la profesionalización de las empresas familiares del sector servicios de Tijuana, B.C., México	Factores de contingencia	Cultura organizacional Proceso de profesionalización Selección Capacitación Liderazgo	

Estos son algunos estudios que datan desde 1985 hasta 2016, sobre los factores que inciden en la rotación de personal en la IME, los cuales aportan dimensiones, factores e indicadores que inciden en la rotación del personal y que a su vez permitieron mediante un análisis clasificar e identificar los factores más recurrentes que han sido estudiados y aquellos que la literatura recomienda analizar. Fuente: Elaboración propia.

Por otro lado, en el estado de Baja California, los estudios realizados sobre este tema están relacionados con la rotación de personal, la cual se enfoca en el operador de la industria maquiladora de exportación Tijuana (De la O & Quintero, 1995; Carrillo & Hualde, 2000; Kopinak, 2003; Garcia & Cox, 2010; Flores Ortiz, Vega López, & Solís Quinteros, 2013; Moreno, López, & Marín, 2015). Mientras que otro estudio aborda el tema de las mujeres fronterizas en la industria maquiladora (Carrillo & Hernández, 1985).Con lo anterior, se destaca que en los diferentes puntos del país se han realizado estudios sobre la industria maquiladora, analizando desde los factores que originan la rotación (Flores, 2008; Flores Ortiz, Vega López, & Solís Quinteros, 2013; Chaparro Rintha, Guzmán Rodríguez, Naizaque Pérez, Ortiz Figueroa, &

Jiménez Barbosa, 2015, AMAC-INDEX, 2016) hasta el ausentismo laboral. Cabe destacar, que dichos estudios datan desde 1985 hasta 2016. Es importante mencionar, que para fines del estudio, solo se presentan algunas investigaciones que aportan dimensiones, factores e indicadores que inciden en la rotación del personal como se muestra en la Tabla 1.

La Rotación de Personal

De acuerdo con Chiavenato (1999) la rotación de personal se utiliza para definir la fluctuación de personal entre una organización y su ambiente; esto significa que la fluctuación entre una organización y el ambiente se define por el volumen de personas que ingresan en la organización o el de las que salen de ella. La rotación de personal se expresa mediante la relación porcentual entre las admisiones y los retiros, y el promedio de los trabajadores que pertenecen a la organización en cierto periodo. Por otro lado, dentro del contexto de la industria maquiladora, Carrillo & Santibáñez (2001), definen la rotación como "la salida voluntaria de un trabajador de la empresa en que labora" (p. 21). Según estos mismos autores, en el Instituto Mexicano de Exportación (IME) la rotación se refiere tanto "al cambio voluntario de empleo de una planta maquiladora a otra, así como la salida de una planta maquiladora para dirigirse a otro sector económico o hacia actividades no económicas" (p. 21). Sin embargo Espinoza (2013) menciona que existen dos tipos de rotación de personal:

La rotación externa: Se refiere a la entrada y salida de personal de la organización. Éste tipo de rotación puede ocurrir en casos como: la muerte del trabajador, jubilación, incapacidad permanente, renuncia del trabajador, despido, mala selección e inestabilidad familiar. La rotación interna: Se define como el número de trabajadores que cambian de puesto, sin salir de la empresa, "La rotación interna ha demostrado ser una importante herramienta no solo de desarrollo para el personal, sino también se ha convertido en un elemento motivador eficaz frente a la rutina., entonces la rotación interna busca enfrentar a los trabajadores a situaciones totalmente nuevas, como incorporarse a los nuevos proyectos" p.20. Si bien, la rotación de personal tiende a generar un clima de inestabilidad alrededor y un vacío que se tiene que llenar en ocasiones de manera externas lo cual nos puede ser dificultoso para la organización y sobre todo riesgoso. Sin embargo, la rotación de personal tiene un impacto directo en el negocio debido que cuando un colaborador deja la organización se lleva un cierto capital intelectual y probablemente lo lleva a la competencia. Por lo menos el 70% de la rotación de personal en una empresa sucede en los empleados entre 3 y 36 meses de servicio. En la rotación de personal la capacitación se vuelve un gran problema para las organizaciones ya que son muy costosas para los nuevos ingresados a la empresa, además que consume mucho tiempo que se podría utilizar para la productividad de la empresa.

Teorías Sobre la Rotación de Personal

De acuerdo con Allen (2008) la atención se ha puesto en los factores, que afectan al trabajador al tomar la decisión de marcharse, algunos son factores internos y se enfocan hacia el interior de la empresa como seria los beneficios, el clima organizacional o la satisfacción en el trabajo; y otros factores se relacionan más con lo exterior de la empresa como serían las alternativas de trabajo o las responsabilidades familiares. Dentro de las teorías que tratan de explicar el por qué los empleados parten de una organización hay dos teorías que destacan: La Teoría del Equilibrio Organizacional y el modelo desdoblante (Allen, 2008). Si bien, es importante considerar dichas variables que se presentan, de acuerdo a los modelos propuestos por los economistas, los psicólogos, los sociólogos y los practicantes:

Tipos de Factores Que Inciden en la Rotación de Personal

De acuerdo con Morales (2011) los factores por los economistas, la rotación voluntaria de personal puede tener varias causas sociodemográficas como son la edad, el género, el nivel educativo, la antigüedad en el empleo, el apego a la industria, el estatus familiar y la membresía sindical, aunque estas variables están

intercorrelacionadas entre sí, la edad es la variable que influye más. También el nivel general de la rotación fluctúa con la demanda de mano de obra. Por otro lado, dentro de los factores propuestos por psicólogos, la satisfacción en el trabajo juega un papel importante en el proceso de rotación (Steel, 2002) lo mismo que el compromiso con la organización sobre todo en la intención de rotar (Mcfarlane & Martin, 1989). Otro elemento que ha sido estudiado como explicación de la rotación de personal. El pago es un determinante significativo cuando se cumple alguna de las siguientes condiciones: Primero, si el pago es importante para los empleados y segundo si se percibe el pago como alto. El segundo determinante se refiere a la participación del empleado en grupos primarios con los que tiene afinidad. El tercer determinante se refiere a la comunicación como la transmisión de información entre los miembros de la organización. El cuarto determinante es la centralización y se refiere a la distribución del poder dentro de la organización. La rotación de una organización, según su hipótesis, es baja si el pago, el grupo primario y la comunicación son altos, mientras que un alto nivel de centralización, resultaba en una alta rotación.

Del mismo modo, algunos factores propuestos por sociólogos, consideran que debido a que la rotación es alta en los nuevos empleados en una organización, se ha sugerido, por ejemplo, y se han desarrollado tácticas de socialización por parte de la organización para los nuevos empleados que puedan influir en la inserción del nuevo trabajador y evitar la rotación (Allen, 2006). Las tácticas de socialización tratan de ayudar a los nuevos trabajadores a una pronta adaptación y a reducir la incertidumbre y la ansiedad propia, que se genera al unirse a una nueva organización y al mismo tiempo adquirir las actitudes, los comportamientos y los conocimientos necesarios. De acuerdo con Morales (2011) los factores propuestos por practicantes, consideran que hay una brecha entre los académicos y los practicantes (gerentes y administrativos) por lo que no inciden significativamente sus resultados de investigación en la práctica. El mayor riesgo para una maquiladora es la rotación de personal debido a que con la inestabilidad laboral no se puede alcanzar la capacitación y la experiencia y no le permitirá a la empresa cumplir con las exigencias de eficiencia y costos en un mercado competitivo. Cualesquiera que sean las causas o factores que incidan en la rotación de personal será un problema que tiene que resolver o mitigar la empresa debido a las consecuencias negativas que implica y los altos costos.

Costos de la Rotación de Personal

Los costos de la rotación de personal, genera un gran impacto en la economía de la empresa, puesto que no está preparada para que su personal rote, sobre todo, que lo que ha invertido en el trabajador se pierda una vez que este se retire de la empresa. Según Chiavenato (1999) "toda rotación de personal utiliza un sistema eficaz para poder lograr los objetivos implementados por la organización para lo cual fue diseñado utilizar al máximo el recurso disponible para la eficacia del recurso." La movilidad del empleado (hacia dentro o hacia fuera de una organización, y hacia arriba o abajo o lateralmente), forma parte del cuatro total de la rotación. Si bien, la rotación de personal implica tres tipos de costos. De acuerdo con Chiavenato (1999) los costos primarios, secundarios y terciarios, estos siendo consecuencia del retiro de cada empleado y su reemplazo por otro, quien apenas se incorpora a ser parte de la empresa. A continuación se describe cada uno de ellos: Los costos primarios de la rotación de personal: se refieren a la relación directamente con el retiro de cada colaborador dentro de la organización y el reemplazo que debe realizarse por otra persona. Esto incluye cuatro puntos importantes: a) Costos de reclutamiento y selección, b) Costos de registro y documentación, c) Costo de ingreso y d) Costo de desvinculación. Por otro lado, los gastos secundarios de la rotación de personal: De acuerdo con Allen (2006) estos costos abarcan aspectos intangibles difíciles de evaluar en forma numérica porque sus características son cualitativas en su mayor parte. Estos se encuentran relacionados de manera indirecta con el retiro y el consiguiente remplazo del trabajador, y se refieren a los efectos colaterales e inmediatos de la rotación, tales como: a) Efectos de la producción, b) Efectos en la actitud del personal, c) Costo extra laboral y d) Costo extra operacional.

Por último, los costos terciarios de la rotación de personal: estos se relacionan con los efectos colaterales mediatos de la rotación, que se manifiestan a mediano y a largo plazo. Entre los costos más representativos

se cuentan: a) Costo de inversión extra y b) Perdidas en los negocios. Con relación a lo anterior, es importante destacar que dichos costos son necesarios, puesto que no podría ingresar un trabajador sin que se realizara tal inversión puesto que, la productividad del mismo afectaría a la empresa, por lo que son requeridos. Si bien, mientras que los costos primarios son cuantificables, los costos secundarios son cualitativos los costos terciarios son los estimables.

METODOLOGÍA

El presente trabajo se enmarca en el enfoque cuantitativo, parte del diseño no experimental-transversal y tiene un alcance exploratorio-descriptivo. Como técnica de investigación se realizó una revisión documental, lo que permitió la identificación de estudios que abordan la temática principal de este, lo que permite conocer y describir los factores recurrentes en la rotación de personal. Además, dichos indicadores permitirán cumplir el objetivo de explorar los factores que inciden en la rotación del personal en las maquiladoras de acuerdo a una revisión del panorama en México.

RESULTADOS

Los resultados obtenidos de las diferentes investigaciones analizadas y que han sido realizadas en México, permiten identificar que los factores más recurrentes son aquellos que podrían ser controlados por la empresa. Estos factores en su mayoría han sido clasificados en las investigaciones analizadas, es por ello, que se presentan aquellos indicadores pertenecientes a cada uno de los factores de acuerdo a la revisión literaria. Primeramente, se identifica que los factores tienden a ser agrupados y clasificados. Por lo que, se realizó la clasificación como se muestra en la Tabla 2. Los indicadores se agruparon acorde a la clasificaron a la que pertenecen como se muestra en la Tabla 3.

Tabla 2: Clasificación de Factores Según la Literatura en México

Clasificación de factores	
Dimensión	Factores Internos Factores Externos Factores Contextuales

La clasificación y análisis de factores en la literatura revisada permitió identificar los factores que inciden en la rotación del personal de la IME, como principales resultados se obtienen los a) Factores Internos, b) Factores Externos y c) Factores Contextuales, los cuales a su vez tienen indicadores que agrupan y que representan con mayor recurrencia. Fuente: Elaboración propia.

Dichos resultados son indicadores que permiten identificar los factores más recurrentes y que dan pie para la elaboración de estrategias eficaces y valorar las estrategias que las maquiladoras implementan para retener a su personal, así como sus necesidades reales y su contexto. Además, dan pauta para que las empresas reduzcan las consecuencias y costos de la rotación de personal y con ello aumentar su productividad por medio de estrategias para contrarrestar este fenómeno en las maquiladoras.

Tabla 3: Agrupación de factores que inciden con mayor recurrencia en la rotación de personal de la IME

Dimensiones	Indicadores
Factores Internos	Salarios y prestaciones
	Ambiente de trabajo (Relación entre trabajadores)
	Estrés y presión laboral
	Compromiso y satisfacción con el cargo desempeñado
	Capacitación
	Motivación e interés por el trabajo
	Beneficios e incentivos
	Socialización del trabajo (ser escuchado y reconocido)
Factores Externos	Familiares
	Oportunidades de empleo
	Oportunidades académicas o profesionalizantes
	Lejanía del trabajo
	Cambio de domicilio
	Enfermedad
Factores Contextuales	Condiciones laborales
	Políticas de empresa
	Situación Política
	Clima organizacional
	Flexibilidad de la empresa
	Ubicación geográfica de la empresa

Se agruparon los factores acorde a la clasificación que con base en la literatura revisada y analizada se presentan con mayor recurrencia en la rotación de personal de la IME. Estos indicadores han sido estudiados en diferentes trabajos de investigación pero no habían sido agrupados o clasificados. Fuente: Elaboración propia.

CONCLUSIONES

Sin duda alguna, las investigaciones que se han realizado en México en cuanto a los factores que inciden en la rotación de personal en las maquiladoras y temas relacionados son numerosas. Por un lado, una de las consecuencias que se originan a partir de las investigaciones realizadas hasta el momento, es que los resultados obtenidos en las mismas no son utilizados para contrarrestar las problemáticas en las organizaciones, ya que no se puede visualizar el alcance que tienen dichos estudios, ni la forma en que los resultados se transforman en mecanismos. Empero, no se han generado estrategias que contribuyan y coadyuven a la mejora de la empresa. No obstante, es menester que se diseñen estrategias acordes al contexto y a las necesidades de la empresa, donde se tome en cuenta la estructura y el contexto en el que la organización se circunscribe. Es importante destacar que el personal no solo busca beneficios económicos, sino también elementos adicionales que les permitan integrarse plenamente a la empresa, dado que para los trabajadores la empresa es parte de su vida, por ello, no solamente buscan reconocimiento y satisfacción sino también superarse de manera laboral. Lo cual les permitirá obtener un mejor nivel de vida, que es el objetivo principal del esfuerzo de toda persona cuando desempeña una laborar productiva.

Finalmente, cabe señalar que, la rotación del personal sin duda, no es la causa sino el efecto de ciertos fenómenos localizados en el interior, el exterior o contexto de la organización, que condicionan la actitud y el comportamiento del personal. Por ello, es una variable dependiente de aquellos fenómenos internos y externos de la organización que ha sido numerosamente estudiada pero no ha aportado aún lo suficiente para la IME (Chiavenato, 1999). Los factores e indicadores que han sido analizados, clasificados y agrupados en este trabajo permiten realizar un instrumento, el cual esté diseñado con base en estos, para aplicarlo en la Industria Maquiladora y con ello, conocer cuáles son los factores que en dicha empresa u organización en la que sea aplicado son los factores recurrentes y de mayor incidencia, obteniendo un banco de indicadores que servirán para formular o diseñar estrategias acorde a las necesidades de la empresa y de sus empleados, para facilitar su intervención, lo que contribuiría a contrarrestar los costos y consecuencias que a la empresa se le genera por la rotación de su personal. Es importante que en el diseño de dicho instrumento se incluyan indicadores que consideren la motivación de los empleados, puesto que, motivar a

los empleados permitirá reforzar sus actitudes y compromiso hacia la mejora, eficiencia y en pro de una mayor productividad que generará para el beneficio del trabajador y de la empresa.

Recomendaciones

Como recomendaciones, se sugiere realizar un diagnóstico enfocado en los factores de mayor incidencia que se han encontrado en este estudio para corroborar la revisión documental, los cuales permitan identificar los factores que inciden en la rotación del personal de cada empresa a la que se realice el estudio. Por lo que se espera, que las próximas investigaciones contribuyan a contrastar el panorama a nivel maquiladora, que partan del enfoque cuantitativo, con el fin de conocer si los factores recurrentes encontrados coinciden con los factores que intervienen en la empresa estudiada, además conocer si las características sociodemográficas y académicas de los rotadores son un factor determinante en la rotación de personal en la industria maquiladora, así como, si el país y su economía son un factor determinante. Por esta razón, es importante una intervención sobre el panorama internacional y algunos estudios de casos particulares, diálogos y expresiones del personal a través de estudios que partan del enfoque cualitativo.

REFERENCIA

Allen, D. (2006), “Do Organizational Socialization Tactics Influence Newcomer Embeddedness and Turnover?”, Journal of Management, Vol. 32 (2), p. 15-27.

Almaraz, A., & Lara, A. (2002), "Rotación, estructura de estímulos y aprendizaje tecnológico en la industria maquiladora del norte de México," Redalyc, vol. XIV, p. 34-52.

AMAC-INDEX. (2016), "Rotación y ausentismo en la industria maquiladora: Datos de AMAC-INDEX," GACETA CASEEM, vol. 61, p. 9-14.

Banco BASE. (2016), "Reporte económico de industria manufacturera de exportación," Investigación Y Ciencia, Noviembre, vol. (482), p.1–12.

Banco BASE. (2017), "Reporte económico de industria manufacturera de exportación," Investigación Y Ciencia, ENERO, vol. (484), p. 98-110.

Carrillo, J., & Aguilar, I. (1995), "Rotación de personal, nuevas tecnologías e industria maquiladora en México," Bancomext, vol. 4, p. 8-23.

Carrillo, J., & Hernández, A. (1985), "Mujeres fronterizas en la industria maquiladora," Colef,

Carrillo, J., & Hualde, A. (2000), "El desarrollo regional y la maquiladora fronteriza: Las Peculiaridades De Un Cluster Electronico En Tijuana," Colef, 10, 45–56.

Carrillo, J. & Santibáñez, J. (2001), “Rotación de Personal en las Maquiladoras”, 2da. Ed. México; Plaza y Valdés, S.A.0 de C.V.

Chaparro Rintha, D. T., Guzmán Rodríguez, A. L., Naizaque Pérez, L. J., Ortiz Figueroa, S. D. P., & Jiménez Barbosa, W. G. (2015), "Factores que originan la rotación del personal auxiliar de odontología," Universitas Odontologica, Vol. 34(72), p. 75-89.

Chiavenato, I. (1999), "Administración de recusos humanos: Gestion del Capital Humano," Editorial Mc Graw Hill.

De la O, M., & Quintero, C. (1995), "Trayectorias laborales y estabilidad en las maquiladoras de Matamoros y Tijuana," Frontera Norte, vol. 7(661), p. 67–91.

Flores, R. (2008), "Factores que originan la rotación de personal en las empresas mexicanas," International Journal of Good Conscience, vol. 3(1), p. 65–99.

Flores Ortiz, M. V., Vega López, A., & Solís Quinteros, M. M. (2013), "Factores de contingencia que inciden en la profesionalización de las empresas familiares del sector servicios de Tijuana, B.C., México," Revista Internacional Administracion & Finanzas, vol. 6(5), p. 29–44.

García, B. (2009), "Precariedad laboral y desempleo en México, 2000-2009," X Reunión Nacional de Investigación Demográfica en México.

Garcia, B., & Cox, J. (2010), "Cross border industries in Mexico with low organizational attachment," vol. (231), p. 79–102.

Kopinak, K. (2003), "La fuerza de trabajo en la maquiladora : ubicación de sus espacios laborales y de reproducción en Tijuana," p. 3–48.

Lawrence, D., & Hansen, T. (2003), "Los orígenes de la industria maquiladora en México," Comercio Exterior, vol. 53(11), p. 1045–1057.

Mcfarlane, L. & Martin, H. (1989), "Job satisfation and organizational commitment in relation to work perfomance and turnover intention", Human Relatiions, Volume 42, Number 7 , pp. 625-638.

Morales, J. (2011), "Evaluación de los factores que determinan la rotación voluntaria de personal directo en empresas maquiladoras de Tijuana, B.C. México, 1999-2009", Tesis Doctoral, México, UABC.

Moreno, L. R., López, V. G., & Marín, M. E. (2015), "Comportamiento de la tasa de rotación laboral en la industria maquiladora en Mexicali, Baja California, 2009-2013", Revista Global de Negocios, vol. 3(4), p. 11–26.

Mosquera, A., Rincón, D., & Romero, M. G. (2001), "La organización basada en los sistemas de información," Opción, vol. 17(34), p. 68–85.

Rubio, J. (2010), "Precariedad laboral en méxico: Una propuesta de medición integral," Revista Enfoques, vol. VIII, p. 77–87.

Steel, R. P. (2002), "Turnover theory at the empirical interface: Problems of fit and function", Academy of Management Review, 27: 346–360.

Verduzco, G. F. (1998), "La rotación de trabajadores en las maquiladoras, con especial atención en la experiencia en Tijuana," vol. 10, p. 47–63.

RECONOCIMIENTOS

Proyecto Financiado por la Subsecretaria de Educación Superior, Dirección general de Educación Superior Universitaria. Programa para el Desarrollo Profesional Docente para el Tipo Superior (PRODEP).
Proyecto Financiado por la Universidad Autónoma de Baja California (UABC), Facultad de Ciencias Administrativas y Sociales (FCAyS), Campus Valle Dorado.

Proyecto Financiado por Rancho Nuevo Produce, S.A. de C.V. San Quintín, Baja California, México.

Proyecto Financiado por Taquería Hnos. Melendres. San Quintín, Baja California, México.

Agradecimientos

Agradezco rotundamente el apoyo de mis padres, hermano, cuñada y demás familia. También, a mis amigos quienes siempre estuvieron al pendiente de la elaboración de este proyecto, por no dejar que desistiera. Así mismo, agradezco y reconozco especialmente el apoyo a mi compañero, amigo y colega Ricardo Lindquist Sánchez por su tiempo, comentarios y opiniones acerca del proyecto. Además, agradezco el apoyo de la UABC y de mis patrocinadores por financiar mi asistencia al IBFR, en Costa Rica.
Por último, agradezco a mis profesores, en especial a la responsable del proyecto la Dra. Mónica Fernanda Aranibar Gutiérrez, pues he aprendido de ella a lo largo de este proyecto, no sólo cuestiones de investigación, sino sobre conductas personales.

BIOGRAFÍA

Victor Daniel Melendres Carlos es estudiante de la licenciatura en Ciencias de la Educación por la Universidad Autónoma de Baja California. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, en Blvd. Zertuche y Blvd. De los lagos s/n, Fraccionamiento Valle Dorado.

Mónica Fernanda Aranibar Gutiérrez es Doctora en Ciencias Administrativas por la Universidad Autónoma de Baja California. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, en Blvd. Zertuche y Blvd. De los lagos s/n, Fraccionamiento Valle Dorado.

CULTURA ORGANIZACIONAL EN MIPYMES TURISTICAS DE CAMPECHE, MÉXICO

Román Alberto Quijano García, Universidad Autónoma de Campeche
Luis Alfredo Arguelles Ma, Universidad Autónoma de Campeche
Fernando Medina Blum, Universidad Autónoma de Campeche
Mario Javier Fajardo, Universidad Autónoma de Campeche

RESUMEN

Como parte de la política macroeconómica el gobierno mexicano ha direccionado sus esfuerzos en el fortalecimiento de actividades como el turismo para apuntalar la economía, incluyendo en los planes de desarrollo tanto de la federación como de los estados, estrategias para las empresas que participan en el sector turismo; las mipymes de Campeche que desempeñan esta actividad, deben afrontar el reto de ser organizaciones globales y prepararse para ofrecer servicios de calidad demandados por los visitantes nacionales y extranjeros, con una visión de largo plazo que les permita permanecer en el sector. Esta investigación tiene como objetivo central identificar las dimensiones de cultura organizacional presentes en las empresas y los mecanismos para su fomento y transmisión como elemento de competitividad. El estudio es de tipo descriptivo con diseño no experimental transversal y sus resultados señalan un nivel adecuado de confianza como elemento cultural de la población estudiada, sin embargo requieren definir de forma más clara sus estructuras administrativas para fomentar un desempeño en equipo donde el conocimiento se comparta en todos los niveles elevando la motivación y compromiso de los colaboradores con los valores de la empresa.

PALABRAS CLAVE: Cultura Organizacional, Turismo, Competitividad

ORGANIZATIONAL CULTURE IN TOURISTIC MSMES OF CAMPECHE, MÉXICO

ABSTRACT

The Mexican government, as a part of its macroeconomic policy, has focus its efforts to strengthen activities such as tourism to support the economy by including strategies for touristic businesses in both federal and state development plans; the MSMEs from Campeche related to this activity, must face the challenge of being global businesses and prepare themselves to offer quality services to national and international visitors, with a long-term vision that allows them to remain in the market. This research's main objective is to identify the dimensions of organizational culture in the businesses, and the mechanisms for their promotion and transmission as an element for competitiveness. This research is descriptive type with non-experimental transversal design and its results indicate that an appropriate level of trust is an element of the studied population's organizational culture, however they need to define in a clearer way their administrative structures to promote a team performance where the knowledge is shared in all levels and raising in consequence the motivation and commitment of the contributors to the business' values.

JEL: M1, M19

KEY WORDS: Organizational Culture, Tourism, Competitiveness

INTRODUCCION

El Plan Nacional de Desarrollo (2013-2018), establece que el sector turístico representa para México una de las principales fuentes de divisas, genera el 8.4% del PIB y más de 2.2 millones de empleos, por lo que su permanencia y desarrollo son primordiales para el gobierno federal y el de los Estados donde se desarrolla, más aún con la caída de los precios del petróleo del cual depende fundamentalmente la economía. Las estrategias implementadas actualmente por el gobierno del estado de Campeche tienen como objetivo el crecimiento económico del sector turístico en cumplimiento al Plan Estatal de Desarrollo (PED, 2015-2021), que plantea el ordenamiento y flujo de inversiones, así como elevar la competitividad y la sustentabilidad económica de la actividad turística con la participación efectiva de las autoridades estatales y federales involucradas. De acuerdo con el Instituto Nacional de Antropología e Historia, (2016) citado en el PED 2015-2021; en 2013 la tendencia de crecimiento de interés turístico en las 16 zonas arqueológicas abiertas al público en el estado, así como en los 4 principales museos en el municipio de Campeche y Hecelchakán ha permanecido prácticamente sin cambios respecto a los cinco años anteriores. La globalización demanda servicios turísticos para usuarios cada vez más exigentes y que buscan prestadores de servicios de calidad que logren preservar la identidad maya y colonial de la región que distinguen al sureste de México. Es prioritario que la comunidad cuente con organizaciones ubicadas en su contexto real en el ámbito administrativo y operativo evaluando su cultura organizacional.
La cultura organizacional, su generación y transmisión es un elemento cada día más valorado por las empresas y se reflejan en los objetivos de largo plazo de toda organización, no importa cuál sea su tamaño y actividad (Davenport y Prusak, 2000), por lo tanto el presente estudio pretende los siguientes objetivos: a) Determinar cuáles son las prácticas de cultura organizacional que realizan las mipymes turísticas de la ciudad de Campeche, b) Identificar cómo se origina y transmite la cultura empresarial en este tipo de organizaciones y c) Identificar los niveles de comunicación, confianza, colaboración y estructuras formales de las mipymes del sector turístico de la ciudad de Campeche.

REVISION DE LITERATURA

Gálvez (2011), desarrolló un estudio empírico para estabecer la relación existente entre la cultura de intraemprendimiento y la innovación en empresas turísticas, los resultados obtenidos señalan que este tipo de prácticas tienen influencia positiva sobre la innovación, procesos productivos y gestión de las mipymes considerando que la colaboración a través del trabajo en equipo es el factor de intraemprendimiento con mayor impacto. La forma en que se gestiona la cultura organizacional fue analizada por Goncalves, Goncalves y Narloch (2006), bajo el contexto de la globalización considerándola como un factor relevante para la garantía de padrones de calidad cuando se basa en roles y profesionalismo de los colaboradores, lo que se refleja en su motivación y satisfacción. Como elemento fundamental de la cultura organizacional en el turismo sostenible Ortíz y Camargo (2010) proponen un conjunto de valores que sirvan de base para la construcción de un nuevo modelo de cultura organizacional: a) hospitalidad, b) eficiencia, c) profesionalismo, d) racionalidad ambiental, e) responsabilidad, f) imparcialidad, g) respeto de los valores culturales, h) participación, e i) calidad. Los autores plantean que al ejecutar la actividad turistica según los principios de desarrollo sostenible, se garantiza los niveles optimos de rentabilidad económica en equilibrio con la responsablidad social y natural que le corresponde. González, Zizaldra y Mercado (2015) consideran que el rol que tienen las mipymes en la economía de un país establece la importancia de ser organizacionalmente sustentables y que esta se manifiesta a través del pensamiento del líder de la organización. Benavides y Quintana (2003), citados por Mul, Mercado y Ojeda (2013) consideran que la cultura organizacional es un factor que apoya la estimulación de la innovación y la creatividad y que apoya la toma de decisiones y el rendimiento.

Alawi, Marzooqi y Fraidoon (2007) señalan que la confianza, la comunicación, los sistemas y la estructura de la organización son factores culturales que contribuyen a la gestión del conocimiento dentro de las organizaciones. Por su parte Wallingre (2005), establece la necesidad de implementar una cultura

organizacional innovadora en la pymes hoteleras, argumenta que la innovación redunda en huéspedes altamente satisfechos y en la fidelización de los mismos teniendo como consecuencia beneficios económicos y reflejándose en una disminución de costos y rotación del personal. Como en otros casos la principal limitación es la resistencia al cambio de los propietarios o líderes de las organizaciones; por lo anterior se debe consensuar un alto grado de compromiso y dedicación para el éxito en el proceso de implementación. Pérez (2003) propone la necesidad de un modelo de gestión humana y cultural para las pymes, que como se sabe, deben innovar independientemente de la actividad o mercado en el que participen mediante procesos creativos y de adaptación a los cambios que les permitan sobrevivir y crecer; contando para ello con colaboradores comprometidos, capaces y motivados, aunque resalta que es precisamente el área de gestión humana con la que no cuentan por lo menos las empresas participantes en el estudio. Ortiz, Daza y Labarcés (2014) consideraron a las condiciones físicas de trabajo, el entorno cultural y el comportamiento organizacional como elementos que al ser estudiados establecen una relación con el rendimiento laboral de los empleados; los investigadores parten de la premisa de que si el talento humano se encuentra motivado en gran parte por las relaciones interpersonales y las condiciones laborales esto se refleja en la productividad laboral; entre sus hallazgos resalta que una buena comunicación organizacional y el apoyo en la resolución de conflictos eleva su rendimiento en el trabajo adicionado de condiciones laborales que le den seguridad y libertad en la toma de decisiones concernientes al área de trabajo asignada.

Al investigar sobre la vinculación empresa, capital social y calidad Castellucci (2013) señala que el perfil de la cultura organizacional y de la alta dirección de las empresas de servicios turísticos se constituyen en uno de los principales factores restrictivos cuando se pretende implementar sistemas de gestión de calidad, donde además los componentes cognitivo y estructural de su capital social limitan igualmente el desarrollo de esta cultura, cabe destacar que en aquellos casos donde la dirección está constituida por empresarios y/o profesionales jóvenes se advierten características y actitudes que favorecen el desarrollo de la misma convirtiéndose en un factor posibilitador.

METODOLOGIA

La investigación es de tipo descriptiva porque se mide o recoge información sobre el problema sujeto a estudio, el diseño es no experimental transversal ya que se recolectaron datos en un solo momento en su contexto natural, mediante cuestionarios administrados a los líderes gerentes de mipymes del sector hotelero teniendo como propósito el describir variables y analizar su incidencia. El método utilizado para la recolección de información cuantitativa es a través de trabajo de campo y la técnica empleada es la encuesta (Hernández, Fernández y Baptista, 2010). El estudio se desarrolló tomando como población las mipymes turísticas del sector hotelero específicamente hoteles y hostales que no pertenecen a cadenas hoteleras o franquicias de la ciudad de Campeche, México y que aceptaron participar en el mismo. Se eligió como población las empresas de este sector al considerar que estas organizaciones requieren identificar las prácticas de cultura organizacional implementadas como elemento para su permanencia y desarrollo, además de que: a) generan empleo para personas que en su mayoría no tienen estudios con nivel profesional que les permita acceder a otras actividades, y b) por su contribución a la economía del estado. Las empresas identificadas con esta especialidad fueron 26, según el directorio del Sistema Empresarial Mexicano al 2 de febrero de 2016.

De los 26 hoteles identificados aceptaron participar 23, lo que representa el 88% del universo inicial. Para obtener la información cuantitativa se utilizó la sección identificada como cultura organizacional del cuestionario diseñado por Mul, Mercado y Ojeda (2013). Este instrumento se vincula con el objetivo central de la investigación al contribuir a la identificación de las prácticas de cultura organizacional presentes en las organizaciones con las particularidades propias de la región del sureste del país. Los elementos que lo integran se señalan en la Tabla 1.

Tabla 1: Definiciones del Cuestionario Administrado a los Gerentes de las Mipymes del Sector Hotelero

Variable	Dimensión	Definición Operacional	Reactivos	Proporción
Cultura organizacional	Comunicación abierta	Proceso mediante el cual se transfiere el conocimiento entre los miembros de la entidad.	53, 55, 58, 70, 71, 72	22.2%
	Confianza	Es la disposición a compartir el conocimiento de manera fluida	46, 47, 48, 49, 50, 54	22.2%
	Colaboración y apoyo	Es la intervención gerencial para facilitar y fomentar que el conocimiento permee en toda la organización	51, 52, 64, 66, 67, 69	22.2%
	Estructura clara	Son los procesos o mecanismos facilitadores de adquisición y transmisión de conocimiento	56, 57, 59, 60, 61, 62, 63, 65, 68	33.4%

Las dimensiones consideradas permiten evaluar el nivel de cultura organizacional implementada en las empresas como ventaja competitiva Fuente: Elaboración propia con datos de Mul, Mercado y Ojeda (2013).

El instrumento considera puntajes asignados en una escala tipo Likert con valores que oscilan de 1= Muy en desacuerdo, 2= En desacuerdo 3= De acuerdo y 4= Muy de acuerdo. Al cuestionario se agregó un apartado inicial para obtener información socio demográfica y de posición del líder seguida de preguntas para establecer el perfil administrativo de la organización. Se desarrolló una prueba piloto para evaluar la comprensión del instrumento con el 10% de la población obteniéndose un alfa de Cronbach de .890; posteriormente se replicó la prueba estableciéndose los valores en general para la variable y cada dimensión, mismos que se muestran en la Tabla 2.

Tabla 2: Confiabilidad de la Encuesta Administrada a los Gerentes de las Mipymes del Sector Hotelero

Variable	Dimensión	Número de elementos	Alfa de Cronbach
Cultura organizacional		27	.961
	Comunicación abierta	6	.841
	Confianza	6	.876
	Colaboración y apoyo	6	.900
	Estructura clara	9	.919

Se determinó la confiabilidad para cada dimensión con el objetivo de verificar que se establezca en términos aceptables dado el número de reactivos y tamaño de la población. Fuente: Elaboración propia con base a información estadística.

Se aplicaron cuestionarios de forma personal a los líderes administradores de los hoteles con duración de veinte minutos cada uno, y se procesó la información obtenida a través del software SPSS versión 21.

RESULTADOS

Los resultados del cuestionario señalan como características sociodemográficas de los empresarios entrevistados que el 56.5% pertenecen al género masculino, respecto a su estado civil el 30.4% son solteros, el 60.9% casados y el 8.7% divorciados, el rango de edad con la frecuencia más alta fue el establecido entre 41 y 50 años y el 78.3% de los propietarios tiene la licenciatura como el nivel más alto de estudios. Empresarialmente el 30.4% tiene entre 9 y 12 años de experiencia en el sector y todos los entrevistados afirman estar involucrados al 100% en las empresas, desempeñándose como directores generales. Al indagar el origen de las organizaciones el 39.1% está constituida como persona física y el 60.9% como sociedad, de las cuales el 43.5% es de tipo familiar. El 69.6% de las empresas tiene entre 5 y 13 empleados. En términos de competitividad el 47.8% considera tener un buen nivel y en el mismo porcentaje quienes lo consideran regular; solamente el 4.7% considera tener un nivel excelente, señalan que el precio de los servicios que ofrecen es su principal ventaja competitiva (42.4%), seguida de la calidad (27.3) y en el mismo porcentaje el servicio. Entre las políticas de calidad implementadas destacan un ambiente laboral activo y de participación (24.2%), cumplimiento de las especificaciones de los servicios que ofrecen (17.7%) y prestación oportuna (17.7%).

El 47.8% opina que tiene una buena relación comercial con el sector gubernamental y el 17.4% señala lo contrario; además de que el 43.5% consideran que los convenios internacionales que realiza el gobierno favorecen al sector y el 17.4% consideran que no. Con el sector privado la relación empresarial es buena en un 78.3%. En el ámbito social el 60.9% menciona que cuenta con una buena percepción. Véase Tabla 3

Tabla 3: Aspectos de Competitividad y Relaciones de las Mipymes del Sector Hotelero

	Nivel competitivo		**Convenios gubernamentales**		**Relación con sector gubernamental**		**Relación con sector privado**		**Relación con sector social**	
	Frecuencia	%	Frecuencia	%	Frecuencia	%	Frecuencia	%	Frecuencia	%
Bueno	1	4.4	10	43.5	11	47.8	18	78.3	14	60.9
Regular	11	47.8	4	39.1	8	34.8	4	17.4	8	34.8
Malo	11	47.8	9	17.4	4	17.4	1	4.3	1	4.3
	23	100	23	100	23	100	23	100	23	100

La tabla considera la opinión de los gerentes respecto al nivel de competitividad de cada organización, así como los vínculos con diversos sectores que pueden fortalecer las relaciones comerciales. Fuente: Información estadística obtenida de la encuesta.

Entre sus principales objetivos empresariales destaca la obtención de utilidades (73.9%), generar un mayor número de empleos (17.4%) y mejorar la economía de la región 4.3%. Respecto a los valores sobre los que se ha edificado la organización se ubica la honestidad en primer lugar (24.4%), seguida por la excelencia en el servicio a los clientes (20.7%) y el respeto, iniciativa y creatividad en tercer término (19.5%). Para los empresarios los retos más difíciles de superar son conseguir personal calificado (24.6%), la competencia (13.8%), trámites burocráticos (13.8%) y obtener apoyos crediticios (12.3%); y las estrategias que utilizan para superarlos son: contar con una mejor comunicación interna y externa (26.8%), aplicar un valor agregado a los productos o servicios (23.2%) y dar impulso a la simplificación administrativa (16.1%) El cuestionario administrado a los líderes participantes en el estudio contempla cuatro dimensiones para la variable cultura organizacional a las cuales se les determinó tanto la media como su desviación estándar con el objetivo de analizar los reactivos más cercanos y lejanos de los valores asignados, así como el nivel de dispersión de las respuestas, mismos que se observan en la Tabla 4.

Tabla 4: Estadística Descriptiva Relativa a Cultura Organizacional

Variable	**Dimensión**	**N**	**Valor Mínimo**	**Valor Máximo**	**Media**	**Desviación Estándar**
Cultura Organizacional	Comunicación abierta	23	1	4	2.81	4.003
	Confianza	23	1	4	3.00	3.813
	Colaboración y apoyo	23	1	4	2.86	4.238
	Estructura clara	23	1	4	2.95	6.861

La tabla muestra el nivel de dispersión que se presenta en la opinión de los encuestados lo que se ratifica con los niveles alcanzados por la media aritmética. Fuente: Información estadística obtenida de la encuesta.

La media generada en las dimensiones de la variable cultura organizacional no se consideran elevadas ya que en ningún caso se obtuvieron valores superiores a 3, la más alta corresponde a la dimensión "confianza", y la menor a "comunicación abierta" lo que señala que en las organizaciones estudiadas se propicia un ambiente de apertura e interacción pero los trabajadores no participan activamente en la solución de problemas y las decisiones no son transmitidas de forma rápida al personal de las empresas. "Estructura clara", es la dimensión que obtuvo una mayor dispersión en las respuestas, lo que señala que en la mayoría de las organizaciones los empleados no están siendo recompensados cuando trabajan en equipo y no solo por desempeño individual y los elementos de planeación estratégica no están claramente definidos (Tabla 5).

Tabla 5: Estadística Descriptiva Relativa a la Dimensión Estructura Clara

Reactivo	Mínimo	Máximo	Media	Desviación Estándar
59. Los puestos de trabajo y líneas de mando están claramente definidos.	1	4	3.13	.968
60. Para la empresa es esencial que los trabajadores reconozcan las tareas que deben realizar de acuerdo con su puesto.	1	4	3.39	.783
57. Los empleados son recompensados cuando trabajan en equipo y no solo por el desempeño individual.	1	4	2.87	1.100
65. La estrategia, la misión, los valores, los objetivos y las normas están claramente definidos.	1	4	2.26	1.096
56. Los empleados son recompensados por compartir sus conocimientos y experiencias con sus compañeros.	1	4	2.43	.992
68. La empresa está comprometida con la mejora continua.	1	4	3.00	1.044
63. Los empleados están altamente motivados y comprometidos con los valores de la empresa.	1	4	2.74	.915
61. Los empleados tienen claro quién es su mando superior.	1	4	3.39	.941
62. Los empleados tiene claro quiénes son sus subordinados.	1	4	3.35	.935

La tabla presenta los valores obtenidos por cada reactivo respecto al nivel de dispersión de las respuestas proporcionadas por los gerentes participantes, los cuales se centran en aspectos de recompensa y trabajo en equipo de los colaboradores. Fuente: Información estadística obtenida de la encuesta.

La desviación estándar más baja se estableció en la dimensión "confianza", lo que permite inferir que en las mipymes estudiadas se fomenta la seguridad en el empleo lo que permite un nivel aceptable de incertidumbre y un ambiente de apertura con el personal, como se describe en la Tabla 6.

Tabla 6: Estadística Descriptiva Relativa a la Dimensión Confianza

Reactivo	**Mínimo**	**Máximo**	**Media**	**Desviación estándar**
48. Hay un alto nivel de interacción cara a cara entre los trabajadores en el lugar de trabajo.	1	4	3.04	1.065
47. En la empresa existe un ambiente de confianza y apertura.	1	4	3.17	.650
46. En la empresa se fomenta la seguridad en el empleo y la existencia de poca incertidumbre.	1	4	3.13	.626
49. La información fluye con facilidad en todos los niveles de la organización.	1	4	2.74	.864
54. La empresa valora las redes informales de comunicación.	1	4	2.83	.778
50. En la empresa las ideas de los empleados son escuchadas.	1	4	3.09	.793

La tabla presenta los valores obtenidos por cada reactivo respecto al nivel de agrupación de las respuestas proporcionadas por los gerentes participantes, las cuales se centran en la seguridad en el empleo y la baja incertidumbre laboral. Fuente: Información estadística obtenida de la encuesta.

Para identificar la influencia de factores sociodemográficos y del perfil administrativo en las variables estudiadas se aplicaron las pruebas t de student para pruebas independientes como el género y estado civil, y la ANOVA para establecer las diferencias significativas entre varianzas para el caso de edad, nivel de estudios, cargo en la empresa, antigüedad de la organización, origen de la misma, antigüedad en el puesto, número de trabajadores y de subordinados. Para el caso de la variable cultura organizacional no se encontraron diferencias estadísticas significativas al analizar los factores socio demográficos tanto para pruebas independientes como para las varianzas. Adicionalmente, y con el objetivo de tener una idea más clara de la percepción que tienen los gerentes de las empresas respecto a la cultura organizacional se desarrolló un análisis cuantitativo para evaluar dicha percepción y obtener un Índice de Cultura Organizacional (ICO), desarrollando los siguientes pasos:

Se obtuvo la suma de los valores asignados en cada pregunta por empresa.
El puntaje máximo que podía tener cualquier empresa fue de 108 (4 puntos máximo por 27 ítems).

Se dividió el número obtenido en el inciso "a" entre 108 y el resultado se multiplicó por 100, para obtener un "Índice de Cultura organizacional" (ICO). A mayor ICO, significa que el gerente tiene una mejor percepción de la misma, (Tabla 7).

Tabla 7: Índice de Cultura Organizacional (ICO)

Empresa	Puntaje Por Empresa	Puntaje Máximo	ICO (%)
1	64	108	59.26
2	60	108	55.56
3	68	108	62.96
4	95	108	87.96
5	106	108	98.15
6	95	108	87.96
7	82	108	75.93
8	108	108	100.00
9	102	108	94.44
10	81	108	75.00
11	103	108	95.37
12	64	108	59.26
13	75	108	69.44
14	77	108	71.30
15	77	108	71.30
16	80	108	74.07
17	76	108	70.37
18	80	108	74.07
19	67	108	62.04
20	67	108	62.04
21	35	108	32.41
22	73	108	67.59
23	73	108	67.59

ICO= Índice de cultura organizacional = Puntaje / Puntaje máximo x 100. El resultado obtenido para cada empresa puede interpretarse como la percepción que tienen el gerente o socio fundador respecto a la importancia de la cultura y su gestión como elemento de permanencia y crecimiento en el sector. Fuente: Elaboración propia.

El promedio obtenido del ICO de la población estudiada es de 72.78%, lo que ofrece una idea de las acciones que desarrollan estas organizaciones para lograr una comunicación adecuada con los colaboradores de la empresa, el nivel de confianza que prevalece hacia el interior de las mismas, la forma en que se organiza el personal para desempeñar sus funciones en lo individual o por equipos de trabajo y el nivel de definición de puestos y líneas de mando de acuerdo a la estructura administrativa establecida.

CONCLUSIONES

El análisis de los resultados obtenidos permite establecer que el 50% de la población considera tener buenas relaciones con los diferentes sectores sociales y productivos, aunque esto no ha impactado en su nivel competitivo, a pesar de los convenios gubernamentales firmados para el apoyo al sector y que pueda originarse de la falta de adecuados sistemas administrativos y operativos. Para el caso de la cultura organizacional al contrastar los resultados obtenidos se observa que las medias obtenidas en las diferentes dimensiones no puede considerase elevadas, toda vez que el valor más alto fue 3 para el caso de la dimensión confianza, pudiéndose señalar que se tiene un nivel aceptable de interacción con los trabajadores, en un ambiente de apertura, seguridad y donde las ideas de los empleados son escuchadas, por el contrario, la comunicación abierta requiere de una participación activa de los trabajadores, fomentar el intercambio de conocimientos y fomentar la comunicación abierta con los mandos superiores, lo anterior fomentaría una cultura de innovación tal como sugiere Gálvez (2011). De las actividades evaluadas "estructura clara" generó la mayor dispersión en las respuestas de los gerentes encuestados muy por encima de las demás dimensiones lo que deja entrever que los puestos de trabajo y líneas de mando no están claramente definidas, así como sus estrategias y objetivos, lo que se refleja en empleados poco motivados y comprometidos con los valores de las organizaciones participantes, lo que se contrapone a lo sugerido por Goncalves et. al

(2006), señala que la forma en que se gestiona la cultura organizacional se refleja en la motivación y satisfacción de los colaboradores así como su rendimiento, (Ortiz et. al, 2014).

En contraparte la mayoría de los participantes coinciden en que se fomenta la seguridad en el empleo, en un ambiente de confianza y con la apertura a escuchar las ideas de los empleados, tal como establece Ortiz y Camargo (2010) quienes consideran como elemento fundamental para el turismo sostenible el respeto a los valores como base para la construcción de un nuevo modelo de cultura organizacional.

Considerando los objetivos propuestos del presente estudio es posible concluir que las actividades de comunicación abierta, confianza, colaboración y estructuras claras, están presentes en las empresas estudiadas, sin tener un nivel elevado de desarrollo de acuerdo a los valores obtenidos mediante el instrumento utilizado; lo anterior evidencia que se requiere una mejor definición de elementos de planeación estratégica y de compromiso con la mejora continua por parte de la alta dirección. La cultura organizacional se ve fortalecida por los niveles de confianza originado por el ambiente de seguridad y poca incertidumbre laboral, pero no existen procesos formalizados para fomentar una mejor comunicación mediante el intercambio de conocimientos y aprendizaje entre el personal y los mandos superiores así como una rápida transmisión de decisiones estratégicas a todos los colaboradores de las empresas participantes. Lo anterior tiene su origen en la falta de estructuras administrativas claramente definidas que favorezcan el trabajo en equipo y la recompensa a los empleados para que se sientan motivados y comprometidos con los valores de las organizaciones.

Particularmente las organizaciones estudiadas deben establecer mecanismos que eleven los niveles de percepción de la cultura organizacional, mediante actividades que permitan crear conciencia de la misma, como factor para la generación e intercambio de conocimiento en toda la empresa para convertirla en una ventaja competitiva respecto a los demás participantes del mercado; lo anterior se sugiere con base a los resultados individuales y promedio obtenidos por las empresas en el índice de cultura organizacional construido para el estudio y que señala un nivel medio de conocimiento a nivel gerencial. De acuerdo con las pruebas estadísticas, es posible concluir que para este estudio, los factores sociodemográficos no influyen en las dimensiones de la cultura organizacional. La población estudiada está integrada por hoteles pequeños y hostales, mismos que representan esfuerzos de inversión de sus propietarios, que ejercen su propio estilo de liderazgo pero que tienen como prioridad obtener utilidades y no necesariamente ser competitivos. Es necesaria una vinculación real entre el gobierno y los empresarios para que las intenciones de apoyo hacia este sector puedan materializarse considerando para ello los objetivos, problemática y estrategias aplicadas para su permanencia en el sector y que a su vez sea el detonante de la economía del Estado.

REFERENCIAS

Alawi, A., Marzooqi, N., y Fraidoon, Y., (2007) Organizacional culture and knowledge sharing: critical success factors. *Journal of knowledge management.* 11 (2), 22-42

Castellucci, D. (2013). Empresas, capital social y calidad. Un estudio de casos múltiples en Mar del Plata, Argentina. *Estudios y Perspectivas en Turismo.* 22, 6 pp. 1096-1120.

Davenport, T. y Prusak, L. (2000). *Working knowledge: how organizations manage, what they know*. Boston: Harvard Busines School Press.

Gálvez, E. (2011). Cultura intraemprendedora e innovación: Un estudio empirico en las mipyme turisticas colombianas. *Cuadernos de Administración* 46, pp. 103-114

Gobierno del Estado de Campeche (2016). Plan Estatal de Desarrollo 2015-2021. Recuperado el 10 de marzo de 2016 en www.campeche.gob.mx

Gobierno Federal de los Estados Unidos Mexicanos, Presidencia de la República (2016). Plan Nacional de Desarrollo 2013-2018. México. Recuperado de: www.presidencia.gob.mx

Goncalves, J., Goncalves, M., y Narloch C. (2006). *La importancia de la cultura organizacional en la gestión de empresas turísticas: el caso de blue tree hotels*. En http://www.esade.edu/cedit2006/pdfs2006/papersla_importancia_de_la_cultura_organizacional_en_la_gestión_de_empresas_turísticas.pdf

González, C., Zizaldra, I. y Mercado, P. (2015) Sustentabilidad organizacional en pymes familiares restauranteras de la Jonquera en Cataluña, España. *Noésis Revista de Ciencias Sociales y Humanidades.* 24 pp. 80-97.

Hernández, R., Fernández, C. y Baptista, P. (2010). *Metodología de la investigación*. Mc Graw Hill, México

Mul, J., Mercado, L. y Ojeda, R. (2013). *Propuesta de un instrumento para conocer las actividades de gestión del conocimiento y los factores organizativos que la influyen*. Memorias en extenso del XVIII Congreso Internacional de Contaduría Administración e Informática, UNAM, México.

Ortíz F. y Camargo I. (2010). Propuesta de valores para una cultura organizacional en el turismo sostenible. *Pasos Revista de Turismo y Patrimonio Cultural.* 8, 1 pp. 125-138.

Ortíz, J., Daza, A. y Labarcés, C. (2014). La cultura organizacional de los operadores turísticos de Santa Marta 2012-2013. *Revista Clío América.* 8, 15 pp 22-35.

Pérez, R. (2003). Propuesta de un modelo de gestión humana y cultura organizacional para pymes innovadoras. *Revista Escuela de Administración de Negocios.* 43 pp. 46-65.

Wallingre, N. (2005). La necesidad de implementar una cultura organizacional innovadora en las pymes hoteleras de Argentina. *Tiempo de Gestión.*11 pp. 83-93.

BIOGRAFIA

Román Alberto Quijano García es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad del Mayab. Profesor investigador de tiempo completo adscrito al área de Finanzas. Se puede contactar en la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche Av. Agustín Melgar S/N Col. Buenavista CP. 24039 Campeche, Campeche.

Luis Alfredo Arguelles Ma es Doctor en Gestión Estratégica y Políticas de Desarrollo por la Universidad del Mayab. Profesor investigador de tiempo completo adscrito al área de Costos. Se puede contactar en la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche Av. Agustín Melgar S/N Col. Buenavista CP. 24039 Campeche, Campeche.

Fernando Medina Blum es Maestro en Alta Dirección por la Universidad del Mayab. Profesor investigador de tiempo completo adscrito al área de Mercadotecnia. Se puede contactar en la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche Av. Agustín melgar S/N Col. Buenavista CP. 24039 Campeche, Campeche

Mario Javier Fajardo es Maestro en Contaduría por la Universidad Autónoma de Campeche. Profesor investigador de tiempo completo adscrito al área de Costos. Se puede contactar en la Facultad de Contaduría y Administración de la Universidad Autónoma de Campeche Av. Agustín melgar S/N Col. Buenavista CP. 24039 Campeche, Campeche

DISTRIBUCIÓN DEL INGRESO SALARIAL DE LA POBLACIÓN ECONÓMICAMENTE ACTIVA DE BAJA CALIFORNIA, 2016

Liliana Yadira Taboada Villa, Universidad Autónoma de Baja California
Anabel Cortez Burciaga, Universidad Autónoma de Baja California
Juan Antonio Meza Fregoso, Universidad Autónoma de Baja California

RESUMEN

La formación académica de las personas es de importancia para la economía, debido a que estas mejoran su ingreso de acuerdo a su nivel educativo, a través de un modelo lineal para Baja California, Se estima la relación del salario y la escolaridad, con información obtenida de la base de datos de la Encuesta Nacional de Ocupación y Empleo (ENOE) del IV trimestre del año 2016, utilizando como base la "Población de 15 años y más de edad". Se evalúa el efecto de la escolaridad en la distribución salarial, realizando un análisis de las variables sexo, edad, nivel educativo, estado conyugal, clasificación de la población ocupada por condición de ocupación, según sector de actividad, ingreso mensual y según tipo de contrato. Los resultados de la metodología de mínimos cuadrados muestran un efecto estadísticamente significativo y positivo de que las personas entre mayor sea su grado escolar, ellos tienen en promedio mayores ingresos.

PALABRAS CLAVES: Distribución Salarial, Nivel Educativo, Ingreso Mensual

DISTRIBUTION OF INCOME OF THE POBLATION ECONOMICALLY ACTIVE OF BAJA CALIFORNIA

ABSTRACT

The academic formation of the population is of importance for the economy, because these improve their income according to their educational level. Through a linear model for Baja California, the relationship between salary and schooling is estimated, with information obtained from the National Survey of Employment and Employment (ENOE) database for the fourth quarter of 2016, based on the "Population aged 15 years and over". The effect of schooling on the salary distribution is evaluated and an analysis of the variables sex, age, educational level, marital status, classification of the employed population by occupational condition, according to sector of activity, monthly income and according to type of contract. The results of the least squares methodology show a statistically significant and positive effect of the higher the number of students, the higher the average income.

JEL: D31, D33, H24, O15

KEYWORDS: Salary Distribution, Educational Level, Incomes

INTRODUCCIÓN

El ingreso en una economía es una variable de importancia, gracias a éste, las familias, aumentan su consumo o su ahorro lo que genera que en el largo plazo se genere un crecimiento económico en los hogares. La finalidad de este trabajo es evaluar el impacto que genera la escolaridad respecto al ingreso salarial que se percibe en Baja California. En relación con la expectativa social de alcanzar mejores condiciones

laborales a través de la escolaridad, se revela que las personas que se encuentran económicamente activas aumentan su probabilidad de aspirar a empleos que le brinden mayor seguridad en el ingreso conforme se incrementa su nivel de escolaridad. El mérito salarial asociado con el crecimiento de la escolaridad no es exclusivo de Baja California.

El ingreso salarial es una remuneración que todo trabajador obtiene por el tiempo que brinda a una organización o por la realización de una tarea en el mercado laboral o fabricación de un producto, sin embargo, ¿Cómo medimos el ingreso salarial? ¿Qué hace que se gane más o menos que otros?, para dar respuesta se debe comprender que hay variables que influyen en nuestro desarrollo económico, tales como la edad, sexo, estado conyugal, ocupación, escolaridad, sector de ocupación, tipo de contrato laboral, experiencia e ingreso mensual. El desarrollo económico es cómo se distribuye la riqueza general entre individuos de una región; donde en este estudio encontramos que la gente que tiene mayor grado de escolaridad obtiene mejores ingresos. Con este panorama, se pretende colaborar y tener un conocimiento sobre aquellos componentes que integran los ingresos salariales con un enfoque territorial. Analizando datos de estudios realizados en los últimos años se ha encontrado la importancia de medir la utilidad de la educación y considerar su comportamiento e impacto. Se encuentra un acuerdo del vínculo que hay entre la escolaridad con los ingresos, generando que sean tomados como motivos fundamentales de la distribución personal del ingreso.

REVISIÓN LITERARIA

El ingreso salarial es fundamental para el crecimiento de una economía, ya que la población tiene la opción de ahorrar o invertir, siendo importante el salario como lo muestra (Shapiro y Stiglitz, 1984), donde se explican las diferencias entre los salarios para un mismo sector, existiendo una relación positiva entre la productividad y los salarios. Esto se relaciona desde el punto de vista de las empresas. Al reducir los salarios, la productividad cae y hay costos más altos de producción. Mientras que, existan sueldos altos en la empresa, la manufactura aumenta aportando una reducción en los costos de producción. Aunque en un segundo plano Stiglitz (2001), las diferencias salariales no son explicadas por la productividad La distribución del ingreso salarial es un campo de investigación que puede ser estudiada desde distintos puntos de vista. (Solow, Swan, Meade y Tobin) De acuerdo a la teoría neoclásica la demanda de trabajo está definida por el costo marginal del producto; por lo tanto las diferencias en el salario trae consigo variaciones en la productividad (Gerald Destinobles, 2007). En cambio Salas & Zepeda (2003) estudiaron que el sector de servicios cuenta con un nivel bajo del promedio en comparación con las áreas de producción de alimentos, peletero, maderero, textil y de equipo y maquinaria cuentan con una remuneración levemente más elevada sin excederse de la media. Del mismo modo está la elaboración de metales básicos como: cobre, níquel, aluminio, zinc y plomo; también encontramos productos químicos y fabricación de máquinas. Por otro lado, en un nivel más alto de la media se ubican las ramas educativas y de trasporte. Por último, el sector de comunicaciones, el sector energético, petroquímicos y de finanzas obtienen una remuneración más alta.

METODOLOGÍA

La fuente de información utilizada para obtener los datos sobre los ingresos salariales de la población en Baja California es la Encuesta Nacional de Ocupación y Empleo (ENOE). La ENOE es el producto de estudios completos de varios años, en tanto el Instituto Nacional de Estadística y Geografía (INEGI), ha tenido una secuencia de acciones de índole metodológico, conceptual y de desarrollo de procedimientos, con el fin de exhibir una nueva herramienta que permita percibir y comprender de manera más óptima las peculiaridades del mercado laboral que existe en México. Los objetivos de la ENOE es obtener estadísticas sobre las características ocupacionales de la población a nivel nacional, así como otras variables demográficas y económicas que permitan profundizar en el análisis de los aspectos laborales. (INEGI, ENOE, 2017)

El periodo que se considera para el análisis de la distribución salarial de la población ocupada es el IV trimestre del 2016 de la ENOE que cuenta con 391,418 individuos, de los cuales se toma la población con edad de entre 18 a 60 años, dejando de lado los datos de no respuesta y no especificado; por esta razón se trabaja con una muestra de 3,443 personas en Baja California.
Las variables que se tomaron en cuenta son: edad, sexo, ocupación, ingreso por hora, estado civil, tipo de contratación, sector ocupacional, años de escolaridad. El término sex, representa el sexo y atribuye un valor dicotómico atribuyendo el valor de uno cuando la persona es hombre y cero si es mujer. La variable edad, toma en cuenta los años cumplidos, pero por cuestiones al tema se elige el rango con las edades de 18 a 60 años económicamente activos. La ocupación se distribuye en: 1) actividades de profesionales técnicos y del arte, 2) actividades de trabajadores de la educación, 3) actividades de funcionarios y directivos, 4) actividades de oficinistas, 5) actividades de trabajadores industriales, 6) actividades de comerciantes, 7) actividades de operadores de transporte, 8) actividades de trabajadores en servicios, 9) actividades de trabajadores en protección y vigilancia y 10) trabajadores agropecuarios (ENOE, 2016).

Como variable de ingresos se contempló ingreso por hora, representa el sueldo por hora pagada. El estado civil, representa si se encuentra en unión libre, separado, divorciado, viudo, casado o soltero.
El tipo de contratación nos informa si tiene un contrato escrito, temporal, de base o tiempo indefinido, contrato tipo no especificado o simplemente sin contrato. El sector ocupacional, agrupa las profesiones a las que pertenecen donde labora el trabajador, siendo estos: 1) agricultura, ganadería, silvicultura, caza y pesca, 2) industria extractiva y de la electricidad, 3) industria manufacturera, 4) construcción, 5) comercio, 6) restaurantes y servicios de alojamiento, 7) transportes, comunicaciones, correo y almacenamiento, 8) servicios profesionales, financieros y corporativos, 9) servicios sociales, 10) servicios diversos y 11) gobierno y organismos internacionales. Con los años de escolaridad se estima hasta que nivel de educación tiene la persona encuestada de nuestra muestra, y también con esta variable se calcula la experiencia laboral a partir de una metodología estándar que contempla la edad y la escolaridad

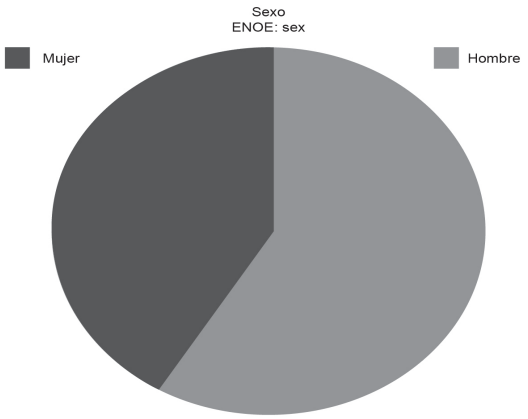
La escolaridad y la experiencia laboral se consideran las variables relevantes en la determinación de los salarios, como lo explican Varela, Ocegueda, Castillo, & Huber (2009) donde evalúan el efecto de éstas variables en los ingresos, obteniendo el resultado de permitirles plantear que la inversión en capital humano a través de mayor escolaridad, es un determinante para mayores ingresos. Los estudios realizados sobre la determinación de los salarios se apoyan en las regresiones del logaritmo de los salarios sobre variables de años de escolaridad, experiencia en el trabajo entre otras variables que se toman en cuenta de la base de datos de la ENOE. El modelo básico de capital humano postula una relación en donde los salarios dependen de la escolaridad y la experiencia en el trabajo y, con ello, permite estimar ecuaciones que relacionen los ingresos laborales con los años de la educación, la experiencia laboral, variables territoriales y socioeconómicas (Becker, 1993; Mincer, 1974; Willis & Rosen, 1986). En la ecuación $\text{In } y_i = \beta_0 + \beta_1 s_i + \beta_2 x_i + \beta_3 x^2{}_i + u_i$, la variable dependiente $\text{In } y_i$ representa el logaritmo natural del ingreso por hora, la s es la escolaridad, x la experiencia. La ecuación es una aproximación al modelo básico del ciclo de vida laboral donde la concavidad del perfil edad–ingresos se captura por medio del término lineal y su elevación al cuadrado de la experiencia (Urciaga & Almendarez, 2006).

El coeficiente β_1 se interpreta como la tasa de rendimiento de la educación. Los coeficientes β_2 y β_3 recogen la importancia de la experiencia en el modelo. Si la función de ingresos es cóncava en la experiencia el coeficiente β_2 será positivo y el β_3 es negativo lo que implica una edad en la que se maximizan los ingresos. (Urciaga & Almendarez, 2006) La metodología de Mínimos Cuadrados Ordinarios muestra los coeficientes poblacionales en un modelo de regresión lineal, la función principal es disminuir las diferencias (errores estándar) entre las respuestas observadas y las respuestas del modelo. Permite establecer una relación funcional entre dos variables; para este caso el salario funge como variable "y" y la escolaridad y experiencia como variables x's (Hanke & Wichern, 2006).

RESULTADOS

Con respecto al género, los datos muestran que la población económicamente activa se distribuye con un 58.9% en los hombres y el resto lo conforman las mujeres con un 41.9%. Existe una masculinización del trabajo, debido al impacto que la vida familiar sigue ocasionando en la jornada laboral de ambos géneros.

Figura 1: Ingresos Según el Sexo



La variable sex representa el sexo y asume un carácter dicotómico tomando el valor de uno cuando es hombre y cero si es mujer, Mayoría de hombres.

	Frecuencia	Porcentaje
Hombre	2028	59
Mujer	1415	41
Total	3443	100

Se tomó una parte de la población de Baja California ya que para esta investigación solo se consideró la población de 18 a 60 años, tabla 1, que es la que se encuentra económicamente activa. Siendo personas que, en una sociedad determinada, ejercen habitualmente una actividad económica o están en aptitud de trabajar, aunque se encuentren momentáneamente sin ocupación por causas ajenas a su voluntad. Demostrando que las personas que se encuentran en el rango de 19 a 39 años son las que se encuentran en edad productiva y generando más ingresos para el territorio de Baja California.

Tabla 1: Edad

Edad	Recuento
=18	61
19-29	996
30-39	986
40-50	888
51-60	512
	3443

Fuente: elaboración propia. Con datos del INEGI En la Tabla 1 se muestra el rango de edades esta ordenado de la población joven a la población de mayor edad, del lado derecho contamos con el número de encuestados.

Tabla 2: Ocupación de la Población en Baja California

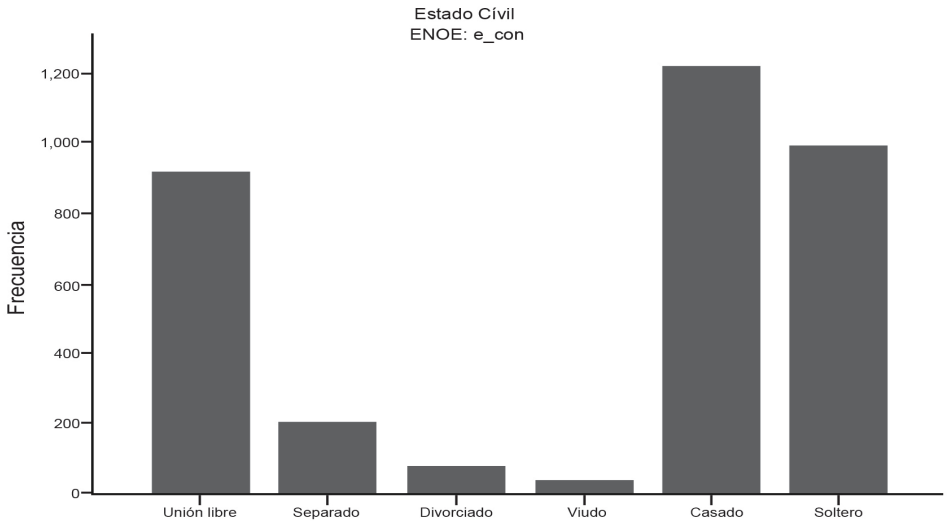
	Frecuencia	Porcentaje %
Profesionales técnicos y del arte	244	7.09
Trabajadores de la educación	88	2.56
Funcionarios y directivos	35	1.02
Oficinistas	351	10.19
Trabajadores industriales	1336	38.80
Comerciantes	516	14.99
Operadores de transporte	163	4.73
Trabajadores en servicios	488	14.17
Trabajadores en protección y vigilancia	25	0.73
Trabajadores agropecuarios	197	5.72
Total	3443	100

Fuente: elaboración propia. Con datos del INEGI En la tabla se toman en cuenta las ocupaciones: profesionales técnicos y del arte, trabajadores de la educación, Funcionarios y directivos, oficinistas, trabajadores industriales, comerciantes, operadores de transporte, trabajadores en servicios, trabajadores en protección y vigilancia y trabajadores agropecuarios.

Como tercer variable se tienen las actividades económicas de la muestra de 18 a 60, Tabla 2. La ocupación del trabajador también juega un papel importante en la determinación de los ingresos, por ejemplo, el 38.8% que corresponde a trabajadores industriales se espera que incrementen su importancia las cualidades personales (actitudes), los conocimientos básicos de carácter horizontal o transversal (calidad, seguridad laboral), y los conocimientos sobre tecnologías (informática, electrónica). El comerciante cuenta con un 14.99 % que son quienes realizan actos de comercio de forma habitual y con un porcentaje parecido de 14.17% se encuentran los trabajadores de servicios. Uno de cada diez es oficinista y con menor cantidad se encuentra profesionales técnicos y del arte con un 7.09%, trabajadores agropecuarios un 5.72%, Operadores de transporte con un 4.73%, Trabajadores de la educación2.56%, Funcionarios y directivos con 1.02% y Trabajadores en protección y vigilancia quedan con un .73%.

Como cuarta variable se clasificó a la población económicamente activa por estado civil. Representando que el estado civil de estar casado tiene más registros, tomando a consideración que existen más responsabilidades y siendo más productivos. El 1% de la población económicamente activa es viuda, seguida por el 2% que se encuentra en estado civil divorciado, el 6% de la población es separado, el 26% de la población se encuentra en unión libre y por último el 36% de la población se encuentra casado.

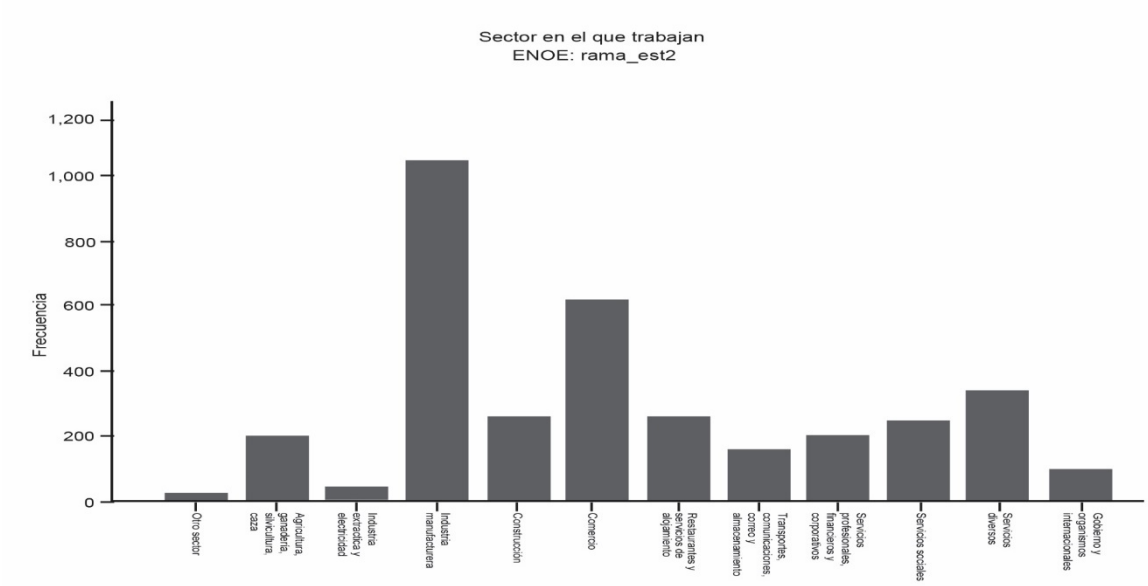
Figura 2: Estado Civil de la Población en Baja California



Fuente: elaboración propia. Con datos del INEGI El estado civil determina la situación de las personas la mayoría es casada, unión libre y soltero.

En la figura 3 se muestran los sectores en los que la población se desenvuelve. Los principales sectores son el de industria y manufactura, que predomina en el estado, seguido del comercio y servicios diversos.

Figura 3: Ocupación de la Población en Baja California



Fuente: elaboración propia. Con datos del INEGI

En la tabla 3 se explica los valores de la figura 5, la contratación en el ámbito laboral depende de diversos factores ajenos al personal. El 50% de la población cuenta con un contrato de base o de tiempo indefinido, seguido por el 21% que es la población que pertenece a la población sin contrato por escrito, el 18% tiene algún otro tipo de contrato, el 9% cuenta con un contrato temporal, 0.46% no especifico su tipo de contrato y el 0.17% no sabe con qué tipo de contrato cuenta.

Tabla 3: Tipo de Contratación

	Frecuencia	Porcentaje
Otro	623	18%
Temporal	319	9%
De base o tiempo indefinido	1753	50%
Contrato tipo no especificado	6	0.17%
Sin contrato escrito	726	21%
No especificado	16	0.46%
Total	3443	100%

Fuente: elaboración propia. Con datos del INEGI

De acuerdo al año 2016 en Baja California los trabajadores sin educación formal percibieron en promedio 27 pesos por hora, mientras que aquellos que tienen una escolaridad superior, es decir, que cuentan con un posgrado obtuvieron un promedio de 186 pesos por hora. La diferencia entre los salarios es muy alta, puesto que los asalariados con un posgrado ganan casi 6 veces los salarios medios de los trabajadores que no cuentan con escolaridad.

Tabla 4: Estadística Descriptiva de Ingreso Por Hora de Acuerdo al Grado de Escolaridad

	Escolaridad										
	Ninguno	Preescolar	Primaria	Secundaria	Preparatoria o bachillerato	Normal	Carrera técnica	Profesional	Maestría	Doctorado	No sabe
	Media	Media	Media	Media	Media	Media	Media	Media	Media	Media	Media
Ingreso por hora	27.93	25	30.28	31.97	36.8	74.94	44.86	63.28	79.4	106.49	30.83

Fuente: elaboración propia. Con datos del INEGI

De acuerdo con los resultados obtenidos, se destaca que el ingreso salarial aumenta con la escolaridad, mostrando que existe una diferencia significativa en los niveles de educación y mayor experiencia. Por ello la distribución salarial se inclina y favorece a aquellos que acumulan capital humano a través de la escolaridad y ello ayudaría a mejorar la calidad de vida de la población y a una mejor la distribución del ingreso.

Tabla 5: Resultados del Método White

Variables	General	Hombre	Mujer
Constante	2.77(76 :***)	2.81(60:***)	2.7(46:***)
Experiencia	.038(16:***)	.036(11:***)	.040(11:***)
Experiencia2	-.001(15:***)	-.001(10:***)	-.001(11:***)
Escolaridad	0.095(21:***)	.087(16:***)	.095(14:***)
R	12.3	12	13.5
Observaciones	3443	3443	3443

*Fuente: elaboración propia. Los cálculos están corregidos por el método de White. Los resultados son significativos para los niveles usuales de confianza. Entre paréntesis se encuentra el Valor del t estadístico, *** nivel de significancia 95%.*

La tabla muestra que el acceso a la educación proporciona un aumento significativo de ingresos. Así como la experiencia por ellos es importante las inversiones que ha realizado el gobierno para generar que las personas mejoren su ingreso.

CONCLUSIONES

El ingreso salarial durante el análisis está sustentado en el crecimiento de años de estudio, el rendimiento es mayor conforme aumenta el grado escolar, así ganar de 25 hasta 106 dependiendo de su grado. En general, puede afirmarse de acuerdo a Burgos y Mungaray (2008), las brechas salariales se ensanchan de acuerdo al nivel educativo que tengan. Los resultados muestran la relación de la influencia educativa con el crecimiento económico de la población en Baja California. También cabe mencionar que el grueso de la población mexicana 82.11% al menos reporta contar con algún tipo de educación básica o no haber estudiado, mientras que sólo 17.89% indica tener estudios de nivel licenciatura o más (Rivera, 2013). Se demuestra que en Baja California al igual que en el país es de importancia que las personas terminen sus estudios para que puedan obtener un mejor trabajo que los retribuya, como lo menciona Huerta (2012) las desigualdades se dan ya que los más productivos reciben más ingreso y que a su vez el capital humano que se puede obtener a través de la experiencia, así la población va a estar más preparada generando una mayor productividad (Favila & Navarro, 2016).

BIBLIOGRAFIA

Becker, G. (1993). Human capital: a theoretical and empirical analysis with special reference to education. Chicago: The University of Chicago Press.

Burgos, B., & Mungaray, A. (2008). Apertura externa, inequidad salarial y calificación laboral en México, 1984-2002. Redalyc, 111.

Durazo, I. A. (2009, Julio 15). Economía de México. Retrieved from SALARIOS DE EFICIENCIA Y EL DESEMPLEO EN MÉXICO: http://www.eumed.net/cursecon/ecolat/mx/2009/sdmg.htm

Durazo, S., & García, M. (2009, Julio 15). Observatorio de la Economía Latinoamericana. Retrieved from Salarios de eficiencia y el desempleo en México: http://www.eumed.net/cursecon/ecolat/mx/2009/sdmg.htm

Favila, A. T., & Navarro, J. C. (2016, marzo 11). Desigualdad educativa y su relación con la distribución del ingreso en los estados mexicanos. Retrieved from Catalogo de revistas, Universidad Veracruzana: http://revistas.uv.mx/index.php/cpue/article/view/2404/html_65

Gerald Destinobles, A. (2007). Introducción a los modelos de crecimiento económico exógeno y endógeno. México: Edición electrónica gratuita.

Hanke, J. E., & Wichern, D. W. (2006). Pronósticos en los Negocios. México: PEARSON, EDUCACION .

INEGI. (2016). Tasas de informalidad laboral y ocupación en el sector informal por entidad federativa y sexo. Retrieved from Encuesta Nacional de Ocupación y Empleo. Recuperado : http://www.beta.inegi.org.mx/contenidos/proyectos/enchogares/regulares/enoe/tabulados/15ymas/informalidad_tasas_15yma

INEGI. (n.d.). ENOE. 2017 http://www.beta.inegi.org.mx/proyectos/enchogares/regulares/enoe/
Mincer, J. (1974). Schooling, experience, and earnings. New York: National Bureau of Eco-nomic Research and Columbia University Press.

Muñoz. (2003). Origen y consecuencias de las desigualdades educativas. Investigaciones realizadas en América Latina sobre el problema. México: Fondo de Cultura Económica.

Rivera, F. Y. (2013, Mayo 01). Economista. Retrieved from La relación entre ingreso y educación: http://eleconomista.com.mx/columnas/agro-negocios/2013/05/01/relacion-entre-ingreso-educacion

Salas, C., & Zepeda, E. (2003). Empleo y Salarios en el México Contemporáneo. In E. De la Garza, & C. Salas, La Situación del trabajo en México, 2003. México, D.F.: IET, Plaza y Valdés.

Shapiro, C., & Stiglitz, J. E. (1984, Junio). Equilibrium Unemployment as a Worker Discipline Device. The American Economic Review, pp. 433-444.

Urciaga, J. G., & Almendarez, M. H. (2006). Determinación de los salarios y rendimientos de la escolaridad en la región Mar de Cortés. Redalyc, 40.

Varela Llamas, R., Ocegueda Hernández, J. M., Castillo Ponce, R., & Huber Bernal, H. (2009).

Determinantes de los ingresos salariales en México: una perspectiva de capital humano. SCIELO.

Willis, R., & Sherwin, R. (1986). Wage determinants: a survey and re- interpretation of human capital earnings functions. In Handbook of labor economics (p. Vol. 1). Amsterdam: North Holland-Elseiver Sciencie Publishers.

BIOGRAFÍA

Anabel Cortez Burciaga es Licenciada en Diseño Gráfico por la Universidad Autónoma de Baja California y recientemente cursando el primero cuatrimestre de la maestría en Administración.

Liliana Yadira Taboada Villa es Licenciada en Sistemas Computacionales de la Universidad Autónoma de Baja California y recientemente cursando el primero cuatrimestre de la maestría en Administración.

Juan Antonio Meza Fregoso, Doctor en Ciencias Económicas, Profesor de tiempo completo de la Facultad de Contaduría y Administración de la Universidad Autónoma de Baja california.

LOS SISTEMAS DE GESTIÓN Y SU ORIENTACIÓN A LA SUSTENTABILIDAD EN EMPRESAS DEL SECTOR METAL MECÁNICO EN LA REGION CENTRO DEL EDO. DE COAHUILA MÉXICO

Verónica De León Estavillo, Universidad Autónoma de Coahuila
Manuel González Pérez, Universidad Autónoma de Coahuila
Fernando Agüeros Sánchez, Universidad Autónoma de Coahuila
Leonardo Alonso Gaona Partida, Universidad Autónoma de Coahuila

RESUMEN

Las iniciativas que se vienen impulsando para lograr un desarrollo más sustentable a través de diferentes organismos internacionales han propuesto entre otras acciones un conjunto de normas para que gobiernos, empresas y sociedad las incorporen en sus reglamentaciones, sistemas de trabajo y condiciones y estilos de vida. Este trabajo pretende determinar el grado de relación que guardan los sistemas de gestión de las empresas del sector metalmecánico de la región centro del estado de Coahuila en México con aquellas normas que pretenden fortalecer una práctica más sustentable. La metodología utilizada para obtener información cuantitativa fue mediante un cuestionario estructurado aplicado a 35 empresas de dicho sector, misma que se analizó posteriormente utilizando el software estadístico SPSS aplicando Cross Tabs y Coeficiente de correlación de Spearman. Los resultados más relevantes encontrados son que con un nivel de confianza del 93% existe una correlación positiva de 0.691 entre las prácticas de gestión y las normas aplicadas en las empresas grandes, no así en las Mipymes.

PALABRAS CLAVE: Sistemas de Gestión, Normas Internacionales, Sustentabilidad

ABSTRACT

The initiatives that are being promoted to achieve a more sustainable development through different international organizations have proposed among other actions a set of rules for governments, companies and society to incorporate in their regulations, work systems and conditions and lifestyles. This paper aims to determine the degree of relationship that the management systems of the companies of metal working sector of the central region of the state of Coahuila in Mexico with those rules that try to strengthen a more sustainable practice. The methodology used to obtain quantitative information was through a structured questionnaire applied to 35 companies of this sector, which was later analyzed using SPSS statistical software applying Cross Tabs and Spearman Correlation Coefficient. The most relevant results are that with a confidence level of 93%, there is a positive correlation of 0.691 between management practices and norms applied in large companies, but not in Small Business.

KEY WORDS: M19: Work Systems, International Rules, Sustainability

INTRODUCCIÓN

Dentro de los acuerdos que se han venido gestando a través de organismos internacionales como la ONU (Organización de las Naciones Unidas), a través del PNUMA (Programa de las Naciones Unidas para el Medio Ambiente), la OEA (Organización de Estados Americanos), la OIT (Organización Internacional del

Trabajo), diversas ONG´s (Organizaciones No Gubernamentales) y otras, están relacionados con que tanto las naciones como las empresas y la sociedad misma incluyan en sus decisiones sobre desarrollo económico y social iniciativas para lograr una sustentabilidad , derivado esto del impacto que en su conjunto tanto empresas como sociedad pueden tener en el uso de recursos ambientales. De estos acuerdos se han derivado acciones como el que los gobiernos de los distintos países participantes incluyan en sus legislaciones, cada vez más, normativas que induzcan a prácticas empresariales más sustentables sobre aspectos relacionados con la transparencia (ética) de sus actividades, normas ecológicas, y a las condiciones de trabajo con recomendaciones emitidas por la Organización Internacional del Trabajo (OIT), conocidas como Trabajo Decente; por lo que uno de los desafíos a los cuales se han enfrentado es como llegar a la instrumentación de dichas propuestas para poder evaluar las acciones realizadas sobre dichos acuerdos.

Para lograr dicha instrumentación se han establecido a nivel internacional, indicadores bursátiles, índices de sustentabilidad, informes sobre sustentabilidad a nivel internacional y por país, sistemas de cuentas ecológicas, normas deseables en las organizaciones como la ISO 9000, 14000, 26000, 50001, las OHSAS 18001, AA1000 y otras como exigibles , las cuales en nuestro país están comprendidas dentro de las NOM's (Normas Oficiales Mexicanas) , bajo la jurisdicción de las distintas secretarías como SEMANART (Secretaria del Medio Ambiente y Recursos Naturales), y la STP y S (Secretaria del Trabajo y Previsión Social) principalmente para este estudio.

Por lo que las organizaciones para responder a las tendencias del mercado y las exigencias de la sociedad (Porter, 2006, 2011 ;Pinillos, 2011; Beinhocker, Davis & Mendonca, 2009), han venido desarrollando nuevas estrategias para mantener una posición competitiva en los mercados e incorporan el concepto de Responsabilidad Social Corporativa (RSC) (Herrero, 2014; Valenti, Ghiglieno, Pierluigi y Dell, 2013; Vargas, 2013; Cantú, et.al., 2012; Zambrano, 2011; Kavinski, Souza, Maciel, y Floriani, 2010; Fuentes, 2009; García y Llorente, 2009; Bustillos y Martínez, 2008 y Gutiérrez, 2007) , el cual ha ido evolucionando en su aplicación y alcance, pasando de estrategias de mercado, a tratar de lograr una incorporación integral del concepto en las culturas de las organizaciones (Bosch- Badia, Montlllor-Serrat y Tarrazón,2014; Wamitu, 2014; Herrero Cantanudo, 2014; Barones, Mirabel y Pondou, 2012; Cavazos y Puente, 2012; Sandoval, et.al, 2012).

Por otro lado, investigadores hacen énfasis en cómo lograr una articulación de estos conceptos al interior de las organizaciones con sus sistemas de gestión y cómo lograr parámetros que retroalimenten sobre si las actividades realizadas al interior de las mismas están logrando avanzar en tener una actividad sustentable (Fraguela, Carral, Iglesias, Castro y Rodríguez, 2011; Bolzan, 2008).

En México, el estado de Coahuila, de acuerdo al último censo económico (2015) de INEGI (Instituto Nacional de Estadística y Geografía), ocupa el quinto lugar a nivel nacional en la actividad manufacturera del país con 7,891 unidades económicas, de las cuales el 9.4% corresponde al sector manufacturero con un 40.9% de la población económicamente activa (PEA) del estado y con una inversión en activos fijos del 70. 8% y una producción bruta del 80.9% e igualmente del número de trabajadores asalariados que se reportan en este sector es de 354,461, de los cuales el 72.6% con hombres y el 27.4% mujeres. En la región centro de Coahuila, conformada por 13 municipios, su actividad económica más relevante es el sector metalmecánico, principalmente en los municipios de Monclova y Frontera. Lo anteriormente expuesto es parte de la justificación que ha impulsado el desarrollo de esta primera etapa del trabajo y ha dado paso al cuestionamiento sobre ¿cuál es el grado de correspondencia que guardan las empresas de este sector entre sus prácticas de gestión y las normas relacionadas a una práctica sustentable? Para dar respuesta a esta pregunta se aborda en la revisión literaria la evolución de los conceptos relacionados que han motivado que las empresas los adopten, así como a través de la investigación de campo en 35 empresas de este sector cuál es la percepción que se tiene sobre la aplicación de dichos criterios, y cómo se llevó a cabo en la parte metodológica y finalmente los resultados y conclusiones del mismo. Por último, las referencias bibliográficas utilizadas y resumen biográfico de los participantes.

REVISION LITERARIA

Concepto

El concepto de Desarrollo Sustentable se le considera como la nueva tendencia para impulsar el desarrollo de la sociedad en general, (Sachs, 2013; Sandoval, 2012; Cantú, 2012; Corral, 2010; Kavinsky y otros, 2010; Esquivel, 2006; Left, 2002), y que encierra en sí mismo dos elementos que se contradicen entre sí por el enfoque que se les ha dado, (Gómez, 2014), esto es por un lado habla de crecimiento económico y por el otro sustentabilidad ecológica (supeditada ésta última al crecimiento económico), por lo que también dicho concepto consideran que encierra un enfoque de carácter antropocéntrico, es decir que toma en cuenta de manera casi exclusiva los intereses humanos, (Esquivel, et.al., 2006), pues si bien reconoce la urgente necesidad de encontrar una solución que satisfaga las necesidades tanto humanas (sociales) como ambientales, ésta no ha llegado tan lejos aún. Algunos proponen que este concepto sea no solo visto como una estrategia para seguir explotando a la naturaleza por más tiempo, sino que implique un cambio profundo en la manera de considerar al mundo natural (Sachs, et. al., 2013; Sandoval, et. al., 2012; Bustillo y Martínez, et. al., 2008; Gutiérrez, et.al, 2007, Esquivel, et. al., 2006). La integración de este concepto es de una naturaleza compleja, dado que requiere un enfoque sistémico u holístico por las variables económicas, sociales y ambientales que lo componen, y resulta necesaria una revisión de la trayectoria de la construcción teórica de la sustentabilidad desde la propia noción de desarrollo en una perspectiva histórica, destacando la manera como fueron articulándose los componentes que hoy definen el desarrollo sustentable como " aquel que permite satisfacer la necesidades de la presente generación, sin comprometer la capacidad de las generaciones futuras para satisfacer las suyas" (CMMAD, 1987), (Comisión Mundial del Ambiente y del Desarrollo, WCED).

Construcción y Desarrollo del Concepto de Desarrollo Sustentable

En cuanto a la construcción del concepto sobre desarrollo sustentable se presenta un desglose de los acuerdos y acciones más relevantes que se han ido conformando entre las naciones. En 1968 se funda el Club de Roma, formado por economistas, especialistas en planificación, biólogos, sociólogos, y empresarios. Se propusieron auspiciar una serie de estrategias globales sobre los problemas mundiales. Este grupo se inició como una organización sin fines de lucro creada con el propósito de contribuir a la paz y al bienestar social y económico, a través de la reflexión e investigación prospectiva. Posteriormente, en 1987, la Comisión Mundial del Medio Ambiente y del Desarrollo de las Naciones Unidas presenta el llamado Informe Brundtland, y denominado "Nuestro Futuro Común" en el cual se recogen nuevas críticas elaboradas en el seno de los movimientos sociales y en las propuestas teóricas de la comunidad científica y académica. Aun cuando el término de desarrollo sostenible se venía utilizando desde los años 70´s y no obstante haberse visto en la Conferencia de Cocoyoc celebrada en México en 1974 y posteriormente presentado como Estrategia Mundial para la Conservación en 1980 en el Informe emitido por la Unión Internacional para la Conservación de la Naturaleza (UICN), no fue sino hasta 1987 que se cristalizó.

Lo cual pone de manifiesto la complejidad de los acuerdos en estos temas entre los países. Como menciona Gómez (2006) el desarrollo sostenible no es nuevo, ya que muchas culturas al estudiar su historia y sistema de creencias se encuentra en éstas que han reconocido la necesidad de vivir en armonía con la naturaleza; sin embargo, lo que sí es nuevo en el esquema actual es la articulación de estas ideas en el contexto de una sociedad global y apoyándose en la gobernanza de los países mediante la formulación de políticas Los objetivos que se plantearon en ese documento fueron los siguientes: Examinar los temas críticos de desarrollo y medio ambiente y formular propuestas realistas al respecto, proponer nuevas formas de cooperación internacional, capaces de influir en la formulación de políticas sobre temas de desarrollo y

medio ambiente, promover los niveles de comprensión y compromiso de individuos, organizaciones, empresas, institutos y gobiernos. El Informe concretamente propone impulsar el desarrollo sustentable como un camino para corregir la crisis ecológica global y los problemas de equidad, y es en este informe donde se define tal como se le conoce ahora. emisiones a la atmósfera no excedan de 1.5 – 2.0 grados centígrados, se pugna por recortes más profundos de emisiones de gases invernadero. Las reuniones han continuado realizándose año tras año, por lo que a continuación se presenta un cuadro resumen de dichas reuniones hasta el año 2015.

Cuadro Cronológico de Acuerdos Sobre el Desarrollo Sustentable

Año	Nombre/Sede	Propósito
1968,1972,1974, 1975.	Club de Roma, Conferencia de Estocolmo, Conferencia Cocoyoc,	Inclusión de la dimensión ambiental, Cuestionamiento sobre la teoría de desarrollo económico, Reporte Dag Hammarskjöld. Establecimiento de 26 principios y un plan de acción con 10 recomendaciones. Se revisa la tendencia del crecimiento demográfico.
1983	Perspectiva Ambiental 2000	Niveles de Contaminación
1987	Informe Brundtland	Nuestro Futuro Común. Nacimiento de concepto Desarrollo Sustentable
1992	Conferencia de las Naciones Unidas sobre el medio Ambiente y el Desarrollo (CNUMAD). Cumbre Río de Janeiro.	Establecimiento de criterios para el desarrollo (Agenda 21)
1997	Global Reporting Initiative (GRI) Organismo colaborador del PNUMA	Propuesta de índices de sustentabilidad. La agenda WEHAB "Alfabetización Ambiental".
1997	Protocolo de Kyoto.	Acuerdos sobre alternativas energéticas. Creación de índices de sustentabilidad, Dow Jones Sustainability Índex 1999.Footsie for Good (2001) Equator Principles Financial Institutions (2002)
2000	El GRI publica las nuevas directrices para la elaboración de informes sobre desarrollo sustentable con tres dimensiones: económica, ambiental, social (prácticas laborales y ética del trabajo, derechos humanos, responsabilidad social sobre los productos).	Principios para la elaboración de las memorias. Libro Verde 2001 para las ciudades europeas.
2002	Cumbre Johannesburgo, Sudáfrica	Énfasis en la parte social y la distribución y uso equitativo de los recursos ambientales. .
2004	Conferencia de cds. Europeas sustentables	Criterios para el desarrollo 2004- 2014.
2007	Conferencia en Bali Indonesia	El establecimiento de una hoja de ruta
2009	Cumbre Copenhague, Dinamarca	La problemática de los países insulares y el compromiso de disminuir la emisión de gases tipo invernadero para no rebasar los grados centígrados acordados sobre calentamiento (1.5 a 2.0).
2010	Cumbre Climática México	Creación de fondo verde para brindar más apoyo técnico, financiero y la exigencia de una gobernanza equitativa a
2011	Cumbre del Clima en Durban	países más pobres para adaptarse al cambio climático.
2012	Cumbre Qatar	Aprobación de una hoja de ruta para un tratado mundial que obliga a los países más contaminadores. Seguimiento acuerdos sobre hoja de ruta aplicable a todos los países.
2014	Cumbre Cambio Climático Nueva York	Preparación reunión 2015: fomentar la acción y participación por parte de los gobiernos, empresas, instituciones financieras, industria y sociedad para fortalecer un cambio hacia una economía baja en Carbono.
2015	Cumbre Cambio Climático y Vida Digna París Francia	Revisión y acuerdos de acciones sobre los objetivos de desarrollo del Milenio.

Fuente: Elaboración propia. Se presenta un avance cronológico sobre las actividades que a nivel países se viene trabajando en pro de lograr un equilibrio en el desarrollo de las naciones y se aprecia cómo se enfatiza en temas sobre calentamiento global, preservación de la naturaleza y recientemente sobre la calidad de vida de los habitantes del planeta, tratando de llegar a consensos entre países de primer mundo y países emergentes y replanteando algunos principios de acción dadas las diferencias de condiciones entre los mismos.

Como resultado de las iniciativas tomadas en la construcción del concepto y enfoque para el desarrollo económico de las naciones, el desarrollo sustentable, surge como respuesta en las organizaciones el concepto denominado Responsabilidad Social Corporativa (RSC) o Empresarial (RSE). Algunos autores (Vargas, 2013; Cantú, 2012; Picón y Flores, 2010) adicionan el análisis de la Responsabilidad Social

Empresarial (RSE) al estudio del desarrollo sustentable, asumiéndolo como una consecuencia lógica del desarrollo económico en las condiciones de las sociedades contemporáneas, en el cual la producción de bienes y servicios precisa respetar nuevas normas dirigidas a la conservación del medio ambiente, el ahorro en el consumo de energía, respetar los derechos de las partes interesadas y prever la viabilidad del futuro desarrollo económico social.

Los Sistemas de Gestión

Un sistema de gestión en principio se define como el conjunto de acciones integradas en un todo del diario hacer en una organización para contribuir a la obtención de los objetivos de la misma de una manera ordenada, secuencial y económica. Y los cuales a través del tiempo han venido evolucionado conforme a las exigencias de una nueva sociedad, nuevos productos y nuevas normativas (Mallar, 2010). Este trabajo toma como referencia para su investigación los sistemas de gestión relacionados a una práctica de sustentabilidad (Sistemas de Calidad en la producción, gestión ambiental y la norma mexicana para la igualdad laboral entre hombres y mujeres), mismos que se eligieron por la relación que pueden tener con los conceptos expresados en la propuesta de la triple cuenta de resultado (TBL) de Elkington (1994). En el siguiente cuadro se presenta en forma resumida el concepto de cada uno de estos sistemas de gestión y la norma.

Cuadro Resumen Sobre Sistemas de Gestión y Norma NMX-R-025- SCFI 2009

Sistema de Gestión de Calidad	Sistema de Gestión Ambiental	Norma Mexicana de Igualdad Laboral
Conjunto de actividades coordinadas que se llevan a cabo sobre un conjunto de elementos para lograr que los productos y servicios que se ofertan cumplan con los requisitos del cliente y/o mercado. Su obligatoriedad es en función del interés de mercado. En las normas internacionales se les conoce en el rubro de las ISO 9001 y 9002.	Es un instrumento de carácter voluntario dirigido a empresas u organizaciones que quieren alcanzar un alto nivel de protección del medio ambiente en el marco del desarrollo sostenible. Así como facilitar la gestión a empresas clasificadas con impacto ambiental. En el marco de las normas internacionales se les conoce como ISO 14001 y una nueva como las OHSAS 18001	Establece los requisitos para la certificación de las prácticas para la igualdad laboral entre mujeres y hombres, Incluye indicadores, prácticas y acciones para fomentar la igualdad de oportunidades entre hombres y mujeres, al mismo tiempo establece los criterios de definición a cada elemento implícito en la práctica laboral y se apoya para su ejercicio en la Ley Federal del Trabajo.

Fuente: Elaboración propia a partir de investigación documental sobre cada una, resaltando el propósito de su creación, su evolución y aplicación de los sistemas de Calidad, gestión ambiental y la norma oficial mexicana sobre Igualdad laboral, derivadas las dos últimas como elementos de instrumentación de los acuerdos entre países para lograr un enfoque más sustentable en las prácticas organizacionales.

METODOLOGIA

Derivado de la revisión bibliográfica realizada en este trabajo se estableció la siguiente hipótesis:

Hi: *Las empresas del sector metalmecánico en la región centro de Coahuila que están certificadas en normas manifiestan una mayor relación entre éstas y sus sistemas de gestión organizacionales.* Para la comprobación de las hipótesis se aplicaron dos cuestionarios cruzados a una muestra por conveniencia de 35 empresas, uno para responsables de área y otro para el personal en general. El diseño de los cuestionarios se hizo tomando como base los contenidos de los sistemas de gestión mediante las normas aplicadas en auditorías respectivas, así como el contenido de la norma NMX- 025- SCFI 2009, con una escala de medición tipo Likert para las opciones de respuesta y con una operacionalización de las variables como se mencionan en el siguiente cuadro.

Cuadro de Operacionalización de Variables

Variable	Dimensión	Indicadores	No. ítems
Producción	Gestión de la Calidad	Certificación	1
		Manuales	11
		Proceso de Mejora Continua	1
		Comunicación y Divulgación	1
Ambiental	Gestión Ambiental	Certificación	2
		Plan de Contingencias	3
		Capacitación	3
		Manejo de Residuos	2
		Sistema de Información	1
Laboral	Gestión Laboral	Publicación de políticas laborales	1
		Aplicación de políticas	23
		Informes/ Reportes	7
		Capacitación	1
		Programas de Salud para prevención	2
		Actividades comunitarias	5

Fuente: Elaboración propia a partir de criterios establecidos en auditorías de calidad y medio ambiente, así como normas oficiales mexicanas relacionadas con la Ley Federal del Trabajo y Protección del Medio Ambiente.

En la encuesta aplicada al personal el número de ítems se distribuyó con 14 ítems para la dimensión de calidad, 11 para medio ambiente y 24 para laboral y con una escala de Likert para respuesta. Posteriormente para establecer si existe o no relación entre las variables en estudio, así como con la percepción de su aplicación por parte del personal se aplicó la técnica de *Cross Tabs* utilizando el estadístico coeficiente de contingencia y *coeficiente de correlación de Spearman*.

RESULTADOS

Caracterización de las Empresas

Los resultados obtenidos acerca de la muestra de empresas encuestada del ramo metal mecánico de la región centro del estado de Coahuila, en México, muestran que, de las 35 empresas encuestadas, 16 empresas están certificadas 100% en normas ISO 9000 y 14000, no así en la norma NMX- 025- SCFI 2009 en su totalidad, pero que llevan acciones contempladas en la norma más allá de lo establecido en la Ley Federal de Trabajo del país, 6 mencionaron estar certificadas en ISO 9000 y solo 2 de las mismas haber iniciado actividades para certificarse en ISO 14001, en cuanto a la norma mexicana acatan solo aquellas que se relacionan directamente con lo referente a derechos y obligaciones patronales contempladas en la mencionada Ley, finalmente de las 13 restantes solo 2 mencionaron estar iniciando actividades para certificarse en normas ISO, en cuanto a la norma laboral mencionaron desconocer su existencia pero que cumplen con los requisitos de ley en cuanto a las relaciones de trabajo.

Por otra parte, en cuanto a la percepción de los trabajadores sobre la ejecución de lo establecido en dichas normas en las actividades diarias de la empresa, los resultados obtenidos muestran que en 11 de las 16 empresas que mencionaron estar certificadas 100% existe una correlación alta en cuanto a la norma ISO 9000 e ISO 14001 en la ejecución de sus procesos de gestión, asimismo 14 de las 16, mantienen una correlación media en la gestión ambiental. de las 19 empresas restantes, 6 solo mantienen una correlación baja en ISO 9000, y al menos 2 solo han iniciado algunas actividades respecto a la norma ISO 14001. En cuanto a la norma NMX- 025- SCFI 2009, la correlación con su gestión laboral, de las 35 empresas, 9 empresas tienen una correlación media y los demás baja de acuerdo a la percepción de los colaboradores, asimismo las pruebas estadísticas de Spearman de las tres dimensiones muestran que existe una correlación positiva y significativa >0.01 en la gestión de calidad de .694; en la ambiental de .738 y .640 en la laboral.

CONCLUSIONES

Esta primera parte del trabajo de investigación se realiza en una muestra por conveniencia de 35 empresas de la industria metalmecánica de la región centro del estado de Coahuila, por tanto, los resultados encontrados, se limitan a las mismas. El estudio se centra en la relación que puede o no existir entre lo que las empresas mencionan tener establecido en cuanto a normas de certificación y su aplicación a través de los sistemas de gestión llevados a la práctica en sus organizaciones. Las correlaciones más altas encontradas corresponden principalmente a las relacionadas con la gestión relacionada a la producción bajo los criterios de las normas ISO 9000, en cuanto a la norma ISO 14001se encontró un nivel de correlación medio entre las empresas certificadas y bajo en las no certificadas, en cuanto a la norma mexicana NMX- 025- SCFI 2009, el nivel de correlación existente en base a la misma es medio, sin embargo dado que esta norma en su diseño contempla también aspectos que están normados ya desde hace tiempo por ley en cuanto a las relaciones de trabajo entre empresa y trabajadores se encontró que todas las empresas participantes tienen una alta correlación en estos puntos, asi como en los aspectos ligados a la gestión ambiental, por lo que no obstante las empresas no certificadas en la norma ambiental cubren requisitos mínimos para continuar su operación.

El nivel de correlación relacionado a la gestión laboral es el más bajo en cuanto a lo que las empresas vienen realizando, así como a la percepción que tienen los colaboradores, por lo que se considera como un área de oportunidad para seguir investigando en las organizaciones sobre este tópico y su relación con las demás prácticas de gestión. Los resultados obtenidos en esta primera parte de la investigación arrojan evidencia empírica, estadísticamente significativa que permite aceptar parcialmente la H_1: *Las empresas del sector metalmecánico en la región centro de Coahuila que están certificadas en normas manifiestan una mayor relación entre éstas y sus sistemas de gestión organizacionales.*

REFERENCIAS

Beinhocker, Eric; Davis, Ian; and Mendonca, Lenny (2009). *Strategy in the New World: The 10 Trends you have to watch.* Harvard Business Review. July – August.

Bosch- Badia, María Teresa; Montllor- Serrats, Joan y Tarrazon – Rodón, María Antonia (2014). *Corporate Social from Viewpoint of Social Risk. Department of Business,* Universität Autónoma de Barcelona, Spain 09/09/2014. Theoretical Economics Letters,2014, Vol.4, 639- 648. Scientific Research.dx.doi.org/10.4236/tel.2014.48081

Bustillo García, Lissette y Martínez Dávila, Juan Pablo, (2008), *Los Enfoques del Desarrollo Sustentable,* INVERCIENCIA, Vol.33 No. 5, pág. 389 – 395.

Cantú Martínez, Pedro César (2012), *El Axioma del Desarrollo Sustentable*. Faculta De Salud Pública y Nutrición de la Universidad Autónoma de Nuevo León, Monterrey, Nuevo León, México. Revista Ciencias Sociales: 137:8391/20/ (III). ISSN: 0482- 5276.

Cardozo, Edyamira R.; Rodríguez, Carlos y Guaita, Wilfredo (2011). *Las Pequeñas y Medianas Empresas agroalimentarias en Venezuela y el Desarrollo Sustentable*: Enfoque basado en los principios de Manufactura Esbelta. Información Tecnológica, Vol. 22 (5), 39 – 48 DOI:10.4067/SO 718-07642011000500006.

Cavazos Arroyo, Judith y Puente Díaz, Rogelio (2012), *Posibilidades de un consumo Sustentable en México,* Universidad Popular Autónoma del Estado de Puebla y Universidad Anáhuac, Puebla, Puebla.

Corral Verdugo, Víctor y Domínguez Guedea, Rosario Leticia (2011). *El Rol de los eventos Antecedentes y consecuentes en la conducta sustentable.* Revista Mexicana de Análisis de la Conducta. DOI: 10.5514/rmac. V37.i2.26137 No. 2 (8-11/11-11) Universidad de Sonora, Hermosillo, Son. México.

Fuentes Carrasco, Mario E. (2009). *Nueva ruralidad comunitaria y sustentabilidad*: Contribuciones al campo emergente de la economía ecológica. Revista Iberoamericana de Economía Ecológica Vol.13, 41 - 55. ISSN 13902 776.

García de la Torre, Portales, Luis, Camacho Ruelas Gloria y Arianda Pérez Omar (2010. *Instrumento de Evaluación de Sustentabilidad y Responsabilidad Social en Pymes*. Revista Administración y Organizaciones. Vol. 12 No. 2. http://148.206.107.15 biblioteca_ digital estadística.

García Guardia, María Luisa; Llorente Barroso, Carmen (2009), *La Responsabilidad Social Corporativa: Una estrategia para conseguir imagen y reputación.* Revista de Comunicación y Tecnologías Emergentes, Vol. 7 No.2 DOI: http://dx.doi.org/10.7195/ri14.v 712.319

Gleen, S. y Malott, M. (2006), *Targets of Intervention in Cultural and Behavioral Change*, Behavior and Social Issues, No. 15, pág.31 – 56

González Gaudiano, Edgar Javier, (2006), *Educación Ambiental/ Educación para el Desarrollo Sustentable, Trayectorias,* Red de Revistas Científicas de América Latina, el Caribe, España y Portugal, Vol.VIII, Núm. 20-21, Pág. 100 – 10 http://www.redalyc.org/artículo.oa?.id=60715248010

Gutiérrez Garza, Esthela (2007). *De las teorías del desarrollo al desarrollo sustentable. Historia de la construcción de un enfoque multidisciplinario*. Trayectorias, Vol. IX núm. 25, septiembre – diciembre pp. 45 – 60. Universidad Autónoma De Nuevo León, México. ISSN 1405 – 8928. www.redalyc.org.

Herrero Cantanudo, María Isabel (2014), *Responsabilidad Social Corporativa*, Trabajo Académicos de la Universidad de Jáen, Barcelona, Spain. Organización de Empresas, Marketing y Sociología

Kavinski, Heloisa, Souza Lima, José Edmilson de, Maciel Lima, Sandra Mara y Floriani Dimas (2010). *La apropiación del discurso de la Sustentabilidad por las organizaciones empresariales brasileñas.* Cultura y Representaciones Sociales. Año 4, Núm. pág. 34 -69.

Mac- Dermott, Raymond y Mornah, Dekuwmini (2015) *The Role of Culture in Foreign Direct Investment and Trade: Expectations from the GLOBE Dimensions of Culture*. Virginia Militar Institute, Lexington, VA, USA. Open Journal of Business and Management 2015, 3,63-74.

Scientific Research Publishing. Doi.org. /10.4236/ojbm.2015.3.31007

Marquina Feldman, Percy y Reficco, Ezequiel (2012), *Impacto de la Responsabilidad Social Empresarial en Comportamiento de Compra y Disposición a Pagar de Consumidores Bogotanos*, CENTRUM Católica Pontificia Universidad Católica del Perú No. 2012- 09-00/4/.

Masayuki, Otaki (2013), *On the Endogenous Sustainability of economic Growth: Why is The Scale of Government enlarged?* Theoretical Economics Letters, 2013,3, 159- 163. Scientific Research. Doi: .org./10.423/tel 2013 3 3026

Mendoza Ortega, F. Javier (2013), *Desarrollo de valores ecológicos y ambientales en dirigentes y empleados de las MIPYMES y de la empresa familiar, alineados con su desarrollo sustentable y su responsabilidad social.* Universidad de Guanajuato Revista Panorama Administrativo Año 7, Núm.13.

Pérez Ruiz, Andrea; García de los Salmones Sánchez, María del Mar y Rodríguez del Bosque Rodríguez, Ignacio Alfredo (2008), *Las dimensiones de la Responsabilidad Social como determinantes de las intenciones del comportamiento del consumidor* URI: http://hdl.handle.net/10902/2240. ISSN: 1134-8291.

Pinillos, Alberto Andreu y Fernández Fernández, José Luis (2011), *De la Responsabilidad Social Corporativa a la Sostenibilidad Corporativa*: Una evolución necesaria para la creación de valor. Harvard Deusto Business Review

Piña Ortiz, Edgar (2005). *El Desarrollo Sostenible, aportaciones de la escuela austríaca de economía.* Centro de Investigaciones en Alimentación y Desarrollo, A.C. Vol. XIII No. 25, enero junio ISSN 0188-4557.

Porter, Michael E. y Kramer Mark R. (2011), *Creating Shared Value: How to reinvent Capitalism and unleash a wave of innovation and growth*. Harvard Business Review. January- February.

Porter, Michael E. y Kramer Mark R. (2006), *Estrategia y Sociedad*. Fundaciónseres.org. Harvard Business Review.Núm. 78, pág. 1- 14 .

Rodríguez Fernández, José Miguel, (2008), *Modelo Stakeholder y Responsabilidad Social: El gobierno corporativo global*, M@N@GEMENT, Editeurs AIMS, Vol. 11 No. 2 Págs. 81-111, DOI: 10.3917/mana.112.0081.

Sandoval Escobar, Marithza, (2012), *Comportamiento Sustentable y Educación Ambiental: Una visión desde las prácticas culturales,* Proyecto de Investigación financiado por El Departamento Administrativo de Ciencia y Tecnología e Innovación COLCIENCIAS y la Fundación Universitaria

Konrad Lorenz. Revista Latino americana de Psicología, Volumen 44 No. 1 pp. 181 – 19 DOI: http://dx.doi.org/10.14349/r/p.v44i1.943

Silvius, A.J.G. y Schipper, R.P.J. (2014). *Sustainability in Project Management Competencies Analyzing the Competence Gap of project Managers*. Journal of Human Resource and Sustainability Studies. 2-40-58. dx.doi.org/10.4236/jhrss.2014.22005.

Thamhain, Hans J. (2013). *Changing Dynamics of Team Leadership in Global Projects Environments*. Scientific Research American Journal of Industrial and Business Management, 2013, 3,146 – 156.dx.doi.org. /10.4236/ajibm.2013-32020.

Valenti, Leonardo; Ghiglieno, Isabella; Pierluigi Dona, Marco Tonni y Dell Orto Mattia, (2013). GEA. *Vite, an Example of Assesment Protocol to Evaluate the Efficiency and Sustainability of Viticultural Italian Companies.* American Journal of Industrial and Business Management, 2013,3,322-329. Dx.doi.org/10.4236/ajibm 2013. 33037 Scientific Research.

Vargas Hernández, José G. (2013). *Sustentabilidad Organizacional y Capital Social Organizacional para el desarrollo ambiental y económico. El caso de las micro y pequeñas empresas en la explotación del tule Thpya SPP de la laguna de Zapotlán,* Universidad de Zulia, Vicerrectorado Académico Serbiluz Repositorio Académico Formación Gerencial, Año 12, No. 2. ISSN 1690 – 074x

Wamitu, Susan Njeri (2014). *Corporate Social Responsability: Intentions and Practice*. Department of Business, School of Business and Economics, Keyna Methodist University Nyeri Campus, Keyna. Open Journal of Business and Management 2014, 2,116 – 126.

Dx.doi.org/10.4236/ojbm.2014.2.2015

Zambrano R., Jimmy (2011). *Sustentabilidad Empresarial y Aprendizaje Transformativo Orientaciones para la Administración por Valores*. Dimensión Empresarial Vol. 9 No. 2, págs. 16 – 21. Dialnet Uniroja. Es5276.

EL RIESGO EN LAS EMPRESAS DE JÓVENES EMPRESARIOS POR DEFICIT DE PLANIFICACIÓN Y MANEJO DE FINANZAS PERSONALES

Ingrid Georgina Claire Torres, Universidad de Guadalajara
Diana Marcela Aramburo López, Universidad de Guadalajara
Mónica Marsela López García, Universidad de Guadalajara

RESUMEN

Algunas de las características de la generación de jóvenes millennials tienen que ver con inquietudes emprendedoras, por lo que estos muestran entusiasmo para crear sus propias empresas. Así mismo se detecta que las empresas de estos jóvenes tienden a desaparecer demasiado rápido, según datos que arrojan los diversos organismos oficiales en México debido a la limitada cultura financiera. Se detecta la necesidad de abonar en el área financiera para la permanencia de las empresas, por lo que el presente documento pretende identificar los riesgos en las empresas de jóvenes empresarios por déficit de planeación y manejo de finanzas personales, y de esta manera minimizarlos.

PALABRAS CLAVE: Riesgos Financieros**,** Millennials, Finanzas Personales, Jóvenes Empresarios

RISK IN YOUNG ENTREPRENEURS COMPANIES BY DEFICIT OF PERSONAL FINANCE PLANNING AND MANAGEMENT

ABSTRACT

Some of the characteristics of the young millennials generation have to do with entrepreneurial concerns, so these show enthusiasms to create their own companies. Likewise it is detected that the companies of these young people tend to disappear too fast, according to data that the diverse official organisms in Mexico due to the limited financial culture. It is detected the need to pay in the financial area for the permanence of the companies, so the present document aims to identify the risks in the companies of young entrepreneurs due to the lack of planning and management of personal finances, and thus to minimize them

JEL: G10, Z0, G0, L26

KEYWORDS: Financial Risks, Millennials, Personal Finance, Young Entrepreneur

INTRODUCCIÓN

Actualmente en México y en el mundo se da una apertura sin precedentes para los jóvenes, los cuales toman una nueva ruta a la que denominan emprender, este fenómeno se suscita gracias a la nueva generación denominada Millenials, los cuales comparten ciertas características y perspectivas que los empujan a crear nuevos caminos, sin embargo, existe una problemática muy notaria en México, cuando los jóvenes deciden iniciar un negocio de nueva creación, el cual opera durante cierto tiempo, frecuentemente no llega a los dos años de operación cuando se ven forzados a cerrar la empresa y/o negocio. Y esto causa gran confusión ya que el fracaso no es debido a la idea o al nicho de mercado que se atiende, tampoco a la falta de innovación o a los precios de los productos esto tampoco es el problema, simplemente no se logra alcanzar el éxito y algunas de las principales causas que se señala como responsable es la falta de conocimientos básicos sobre la administración de sus Finanzas Personales (FP).

El extenso número de unidades empresariales Mipymes y el impacto que estas tienen sobre el sector económico, da lugar al desarrollo de la presente investigación donde se decide identificar el riesgo que se genera en las empresas por la falta de planeación y manejo de las FP. Además, se realiza un análisis sobre su cultura y conocimientos para encontrar similitudes en las situaciones que les suceden las personas que fracasan en sus proyectos, así como aquellas que tienen las que logran el éxito a partir de sus empresas.

El origen del problema en el joven empresario comienza con el desconocimiento de sus FP, las cuales están relacionadas con su capacidad para generar ingresos, para gastar, falta de conocimientos de las diversas fuentes de financiamiento, identificar como minimizar riesgos; así mismo estar al tanto las precauciones que se deben tomar cuando se adquiere una deuda, tomar malas decisiones financieras y la falta de un buen control de sus recursos financieros, refleja las prácticas rutinarias que el empresario arrastra de generación en generación, llegando a fomentar malos hábitos y costumbres que se identifica como un cáncer para la organización, llegando a un punto en el que terminan por eliminarla.

REVISION LITERARIA

En la literatura revisada se identifica que el gobierno Mexicano reconoce la problemática de las Mipymes, esto se sustenta dentro de un estudio realizado por organismos como el Instituto Nacional del Emprendedor (INADEM) en conjunto con el Instituto Nacional de Estadística y Geografía (INEGI) y el Banco Nacional de Comercio Exterior (BANCOMEXT) en (2016), generan por primera ocasión una encuesta nacional sobre productividad y competitividad de las micro, pequeñas y medianas empresas ENAPROCE 2015, la cual al ser presentada por el Presidente de la Junta de Gobierno del INEGI Julio A. Santaella Castell dice *"Este proyecto nos ayuda a entender mucho de las causas y las características que afectan a las MIPYMES, pues este segmento económico tiene uno de los impactos sociales más grandes y, por lo tanto, el tema de las capacidad gerenciales y el tema del ambiente en el que se desenvuelven es fundamental para poder entender el desarrollo económico social de nuestro país",* (INADEM, 2016) Según Del Rio y Manzano (2012), coinciden en que "*existe una necesidad de que el emprendedor debe de saber administrar las finanzas del negocio que está poniendo en marcha,* (Del Rio Delgado & Manzano Soto, 2012), aunque no existe una fórmula perfecta, en el estudio se analiza de forma detallada cómo se llega a una mejora y se facilita el retorno de inversión.

Diversos estudios y/o proyectos tratan de plasmar la falta de cultura financiera que se tiene desde pequeños, en un proyecto denominado Fondo de Ahorro realizado por Salido, Pulido & Acosta (2014), *muestra la estrategia desarrollada y su capacitación para lograr la cultura del ahorro en el grupo de quinto grado de la escuela primaria Luis Donaldo Colosio Murrieta. Se realizó una capacitación que consto de catorce sesiones con la finalidad de otorgar a los alumnos herramientas de ahorro y finanzas básicas. En función a los resultados obtenidos, se puede analizar que el proyecto realmente impactó de manera positiva en la formación de los participantes ya que se cumplieron las metas y objetivos previstos, basándose en los conocimientos adquiridos,* (Instituto Tecnologico de Sonora, 2014). Este puntualiza que la sociedad mexicana carece de costumbres y habilidades que fomentan un consumo inteligente y que ayudan a crear un patrimonio para sus familias, al contrario, se caracteriza por *Gastar más de lo que se gana,* (Instituto Tecnologico de Sonora, 2014), gracias a la facilidad de crédito que existe actualmente. *El problema de la economía en el país no es tanto el consumo si no la falta de ahorro y el gran endeudamiento que se tiene, en la actualidad en las escuelas a nivel primaria y secundaria, ni siquiera en preparatoria, existe una materia donde se le explique al alumno conceptos básicos de economía, siendo que la mayoría de los problemas a los que se enfrentan las familias mexicanas son económicos,* (Instituto Tecnologico de Sonora, 2014). Puntualiza que fomentar buenas prácticas como el ahorro desde pequeños a los niños crea un impacto en su ideología para lograr hacer una diferencia en su futuro con una mejor toma de decisiones financieras, convirtiéndose en individuos con los conocimientos necesarios para aspirar a un mejor estilo de vida, el

cual esté libre de deudas, y tomar los compromisos necesarios, de manera consciente, es decir, planificándolos.

Es interés de varios actores financieros como es el caso de Banco BBVA Bancomer, quien crea un Manual para Organizar las FP, que está dirigido a todo el público en general, el cual *Procede a presentar un recopilatorio de la metodología que debemos seguir para afinar bien en el control financiero de nuestra economía, de tal manera que, una vez hayamos terminado todo el proceso de análisis y organización, gocemos de una economía doméstica saludable,* (Banco BBVA, 2015). En dicho manual se hace una selección de ciertos métodos, primero para conocer en qué punto se encuentran las FP de cada uno, y enseguida para fijar objetivos y a partir de ahí dar a conocer información básica en el área ya mencionada, así como prácticas que funcionan para realizar ahorros, presupuestos, inversiones, tomar en cuenta los riesgos existentes, los cuales ayudan a lograr cambios y que estos alcancen sus objetivos propuestos. Así mismo la Universidad Nacional Autónoma de México en su red universitaria de aprendizaje ofrece un *Manual de Finanzas Personales: Principios básicos para administrar sus ingresos, gastos, ahorros e inversiones*, por la autora Sabrina Guerrini (2013), quien logra incluir diversos tipos de temas como el de la cultura financiera, ejemplos de tus padres, métodos comprobados que mejoran el control y la administración de las FP, entre otros, todos con el objetivo de informar y concientizar al lector de la importancia de conocer sobre el manejo financiero personal, y si este es empleado para crear mejores condiciones en su vida y con ello que el dueño y/o inversionista tome mejores decisiones de tipo financiero. Otro artículo que es pertinente mencionar es Procesos de Planificación y Control Financiero en las Mipymes de Navojoa, Sonora (2014), en cual fundamenta que *la finalidad del estudio es establecer el nivel de Utilización de Procesos de Planificación y Control Financiero en las Mipymes de Navojoa, Sonora para ayudar a plantear y sugerir estrategias que ayuden al fortalecimiento de la gestión financiera,* (Instituto Tecnologico de Sonora, 2014), a diferencia de las investigaciones mencionadas anteriormente donde se enfocan en las FP, este documento se enfoca en las prácticas financieras que tienen las Mypimes. La literatura anterior, si bien define como debe ser el emprendedor, identifica el déficit cultural financiero desde niños, propone alternativas de cómo solucionar problemas de este tipo dentro de una empresa, se considera falta focalicen esta problemática específicamente los jóvenes emprendedores conocidos como millennials, quienes tienen costumbres y formas muy consumistas y con visión a corto plazo.

METODOLOGÍA

La presente investigación se considera cuantitativa pues aplica un instrumento de medición, que incluye el trabajo de campo y presenta los resultados graficados con base a porcentajes y cantidades, a partir de un universo previamente analizado se selecciona una muestra, llevando el desarrollo del proyecto a través de una serie de pasos por lo que 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. Es un documento hipotético–deductivo, pues para el desarrollo de la investigación se plantea una hipótesis la que afirma que: la identificación de los riesgos en las empresas por falta de planeación y manejo de FP abona a la permanencia y crecimiento. Se utiliza la investigación documental como una herramienta para a revisión de la literatura y con ello lograr el entendimiento del tema. Es de carácter descriptiva, pues en un primer momento se pretende narrar y analizar la situación de las finanzas personales entre los empresarios jóvenes, evitando intervenir en el actuar de los involucrados. A su vez es experimental, ya que se selecciona como instrumento de medición un cuestionario el cual busca identificar los cambios con el propósito de manipulación de las variables.

Conocer la problemática generacional de los denominados millenials y/o generación “Y”, sobre la falta de educación financiera y al mismo tiempo, el surgimiento y crecimiento de nuevos negocios por parte de jóvenes emprendedores los cuales tienen poco éxito, evidencia la pertinencia del tema de investigación. Debido a que la variable para la presente investigación es de tipo categórica, ya que al utilizar estas se

conoce N veces las ocasiones en que se repite de forma continua cierta circunstancia estudiada. Además de que estos son expuestos en números es decir con una característica determinada.

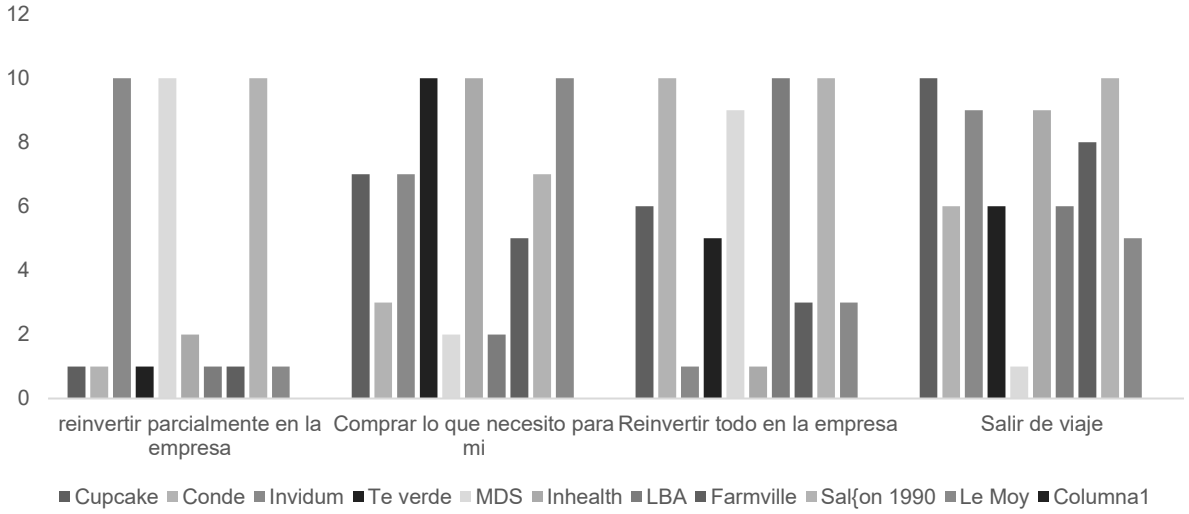
De acuerdo al INEGI (2015), las unidades económicas en Culiacán son de 26,676 de esos no todos con joven empresarial, el objeto de estudio está centrado en los jóvenes empresarios de Sinaloa, específicamente en la localidad de Culiacán. Para aplicar el cuestionario es necesario identificar lugares específicos en donde la juventud empresarial tiene mayor interés de establecer un negocio por el crecimiento comercial, y que además exista el interés de participar en estudios como el del presente documento. Se identifica que la mayor afluencia de negocios creados por jóvenes actualmente en la zona, es en el Boulevard Diego Valadez, el interés por usar el instrumento en sus negocios para mejorar la planeación y toma de decisiones en las FP y como consecuencia en la empresa, es poco; algunos de los argumentos, son falta de tiempo, miedo a que la información sea utilizada de otra forma, seguridad personal, temor a ser detectados por la Secretaria de Hacienda y Crédito Público.

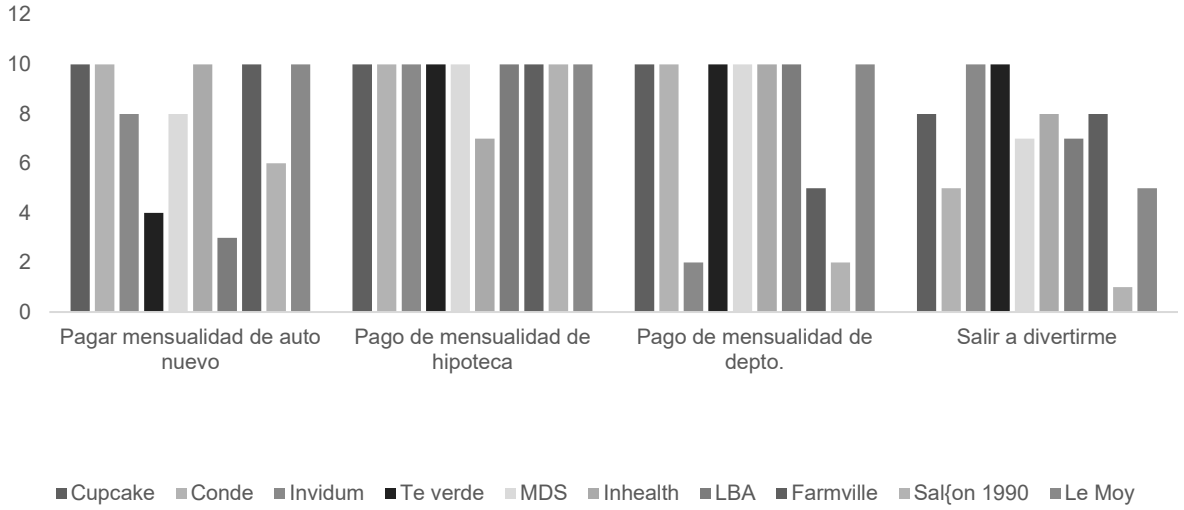
RESULTADOS

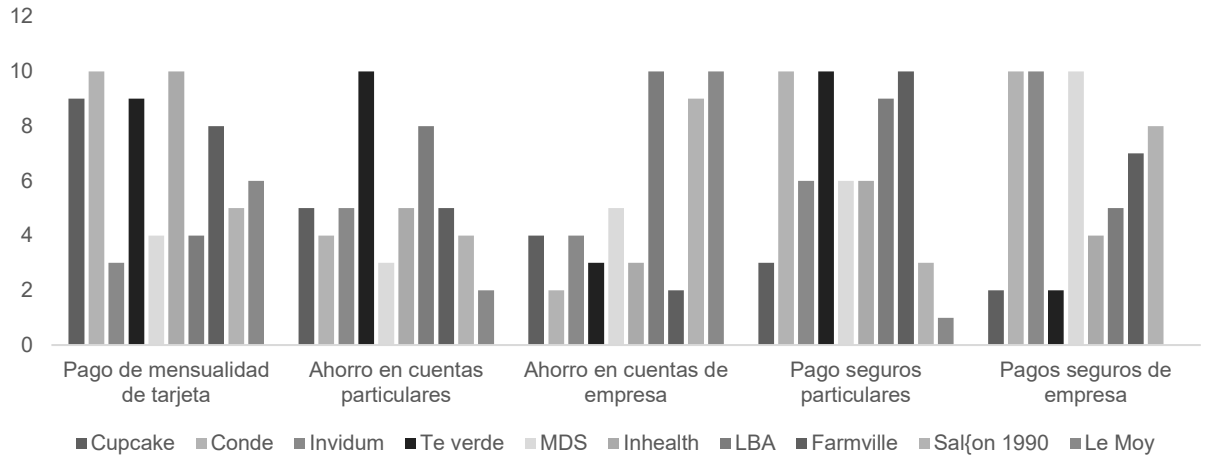
Se determina entonces que el empresario joven con una planeación y manejo de las FP debe conocer diferentes aspectos como lo es: tener cultura financiera, conocer sobre el tema del presupuesto, la importancia de generar ahorro tanto en la vida personal como en la laboral, conocer sobre los tipos de inversión, las diversas instituciones, uso de los seguros como una forma para minimizar el riesgo, si conoce sobre las opciones de crédito y financiamiento para su empresa. A partir de la aplicación del instrumento de medición el cual consiste en un cuestionario, se encuentra que antes de establecer la empresa los jóvenes tienen claro los siguientes aspectos: El 50% contesta que la misión, visión y presupuesto, 20% indican que otros criterios, 20% de los participantes argumenta tener claro el nombre, logotipo y decoración y el 10% señala que sabía cuánto quería ganar y un amigo le dijo que era un buen negocio. El sitio que los participantes en su mayoría desempeñan dentro de la empresa consiste en ser dueños y a la vez empleados con un 70% a diferencia del 30%, que señala que son socios en sus empresas. Sin embargo, al cuestionar el tema sobre la asignación de un salario dentro de su negocio se encontró que el 60% del grupo no tiene una cantidad establecida y por el contrario el 40% si cuenta con una cantidad establecida. Algunos de los criterios que se consideran como fundamentales dentro de una empresa son: conocer el punto de equilibrio y determinar las utilidades que está genera. En el estudio se revela que el 30% del grupo de jóvenes no tienen conocimientos acerca de las ganancias y/o utilidades que genera la empresa; sin embargo, el 70% de ellos si lo conoce. El 80% de los jóvenes conoce cuál es su punto de equilibrio, sin embargo, el 20% de los participantes no tienen idea.

Se les cuestiona sobre el uso que le dan a las ganancias de la empresa, a esta interrogante contestan los encuestados que lo más importante es pagar la mensualidad de su hipoteca, en segundo lugar quedan las opciones para el pago de la mensualidad del nuevo departamento y la del carro nuevo, en tercer lugar se encuentra salir de viaje, en cuarto lugar los jóvenes empresarios deciden destinar sus ganancias en salir a divertirse y pagar su tarjeta de crédito, en quinto lugar pagar seguros de la empresa, sexto lugar comprar lo que necesitan, en el séptimo lugar deciden reinvertir todo en la empresa, en el octavo lugar realizan un ahorro en la cuenta de la empresa, seguido por realizar un ahorro en la cuenta personal y por último destinan sus ganancias a reinvertir parcialmente en la empresa.

Figura 1: Uso de las Ganancias del Negocio







Fuente: Elaboración propia

Cultura financiera se refiere a los conocimientos de finanzas con los que cuenta la persona, mismos que son adquiridos de generación en generación, para este estudio se considera revelevante conocer sobre la cultura del ahorro que los padres de estos jovenes empresarios millennials tienen, se encuentran los siguientes resultados: el 40% si cuentan con una clase de ahorro formal haciendo referencia a alguna institución financiera como puede ser el banco, el 30% de los padres no tienen ninguna clase de ahorro, el 20% de los participantes desconocen si tienen algún ahorro y el 10% realiza un ahorro informal por lo que lo guarda en casa. Y en el tema de las inversiones los participantes indican que el 50% de sus familiares si tienen algún tipo de inversión, el 40% no genera ninguna inversión y por último el 10% desconocen si sus padres la realizan. Al cuestionar sobre si efectúa comparaciones de los precios en los productos que consume tanto en la vida cotidiana, como en la empresa, solo el 40% de los jóvenes empresarios si ejecutan comparaciones, el 60% del grupo no tiene identificado los precios y por lo tanto no realiza comparaciones al momento de comprar.

A su vez se les solicita realizar el mismo ejercicio, pero en este caso es sobre los principales productos que consumen en su empresa, y lo que se observa es que los jóvenes empresarios que generan comparaciones de sus productos personales también lo hacen dentro de su empresa, es decir el 40% de los que no realiza comparaciones en sus productos personales tampoco efectúa comparaciones de precios en proveedores cada determinado tiempo en su empresa. Se les indica a los jóvenes empresarios mostrar cuál institución financiera es de su preferencia para realizar una cuenta de ahorro y los resultados demuestran que eligen la misma opción que en su cuenta personal, es decir; una institución bancaria y al seleccionar una de ellas sus principales razones consisten en la cercanía del lugar y cobro de menos intereses, existe un participante que selecciona varios y algunos que desconocen la mejor opción. Cuando se les brinda diferentes opciones de inversión, el 10% señala que invertiría en su negocio propio, 20% indicó que, en varias formas, 10% prefiere una institución bancaria para realizarla, 10% elige otro negocio para generar mayores rendimientos y el 50% desconoce una opción para incrementar sus ingresos. Así mismo se les cuestiona sobre las mejores formas y opciones de financiamiento, y los participantes desconocen cómo hacerlo. Día a día el uso de las tarjetas de crédito es más común en la población mexicana, en los últimos años ha crecido su demanda, sin embargo las estadísticas demuestran que no todas las personas poseen la información necesaria con la cual hacen uso de esta clase de productos financieros y beneficiarse con ellos, por lo que el inciso 23 del instrumento de medición se destina para cuestionar a los jóvenes empresarios si cuentan con los conocimientos básicos como son: tasa de interés, fecha de corte, fecha límite de pago, comisiones de cobranza, beneficios, límite de crédito, el costo anual total (CAT), entre otras y el resultado es que solo el 40% de los participantes cuenta con estos datos por el contrario el 60% desconoce esta información.

Además el 100% de los empresarios no realiza comparaciones con otras tarjetas de créditos que están disponibles en el mercado.

La herramienta más utilizada para minimizar riesgos en la vida personal y en la empresa son los seguros y la información recabada señala que el 50% de los jóvenes empresarios cuentan con un seguro personal o de la empresa, el 50% no encuentra aún uno que se adecue a sus condiciones. Cuando se cuestiona sobre si identifican la mejor compañía de seguros personal el 40% de los participantes manifiestan que si la conocen opuesto al 60% que señalan que no. En el caso de los seguros para empresa el 90% de los empresarios indican que no cuentan con información de cuál es la mejor opción en compañía de seguros para su empresa, solo el 10% revelan que sus compañías son de mucho riesgo y no pueden inquirir en contratar un seguro.

CONCLUSIONES

Al comienzo de la investigación se identifica en la literatura como en México existe una deficiencia tan alta en la cultura financiera de los ciudadanos y específicamente los jóvenes, lo que genera un espiral de consecuencias y errores en la práctica empresarial, y aunque se trabaja en ello por parte las autoridades, todavía no es suficiente. Al aplicar el instrumento diseñado para dar respuesta a la hipótesis planteada en el documento, la cual consiste en *la identificación de los riesgos en las empresas de jóvenes empresarios por déficit de planeación y manejo de finanzas personales, permitirá minimizarlos y así lograr la permanencia y estabilidad de las mismas*; arroja claramente la situación de riesgo en la que las empresas MiPyMes viven, por la falta de conocimientos de datos y/o aplicación de elementos básicos de finanzas en la vida cotidiana por parte de sus dueños. Justo estos datos y/o elemento tienen como característica que una vez que se conocen, resultan lógicos y muy sencillos. La identificación de los riesgos aquí expuestos se considera motiva a los jóvenes a conocer más del tema y documentarse, por lo que se vislumbra la posibilidad de que los empresarios se arriesguen en la generación de estrategias que les permitan acrecentar el éxito de sus negocios lo que les dará por consecuencia la permanencia y desarrollo en su área, con el simple hecho de conocer aspectos de finanzas personales.

A partir de la estadística de la vida de las MiPyMes, se identifica que es indispensable que el joven empresario sea más consiente de las implicaciones: administrativas, fiscales y financieras, que conlleva tener una empresa, para ello es necesario que el joven empresario conozco y haga uso de elementos y/o información básica de finanzas personales como el tema del presupuesto, el ahorro, sobre formas de inversión, el conocimiento de la gama de instituciones financieras, lo que le otorga como consecuencia el matiz de opciones de seguro existentes en el mercado, las diversas opciones de crédito; esto le permitirá incrementar su cultura financiera y por lo tanto la posibilidad de mejorar la calidad de vida personal y empresarial, para ello es importante que busque guías, aplicaciones en el celular que le den herramientas para mejorar.

BIBLIOGRAFÍA

Cámara de Comercio Bogotá. (Noviembre de 2014). Cámara de Comercio Bogotá. Obtenido de Cámara de Comercio Bogotá: http://www.ccb.org.co/Sala-de-prensa/Noticias-Cree-su-empresa/2014/Noviembre/Caracteristicas-de-un-emprendedor-exitoso

Lembert, M., & Garcia de Güémez, I. (2012). Eduación Financiera para México. México: LID Editorial Mexicana.

Colmenero Morales, G. (9 de 1 de 2015). Bansefi. Obtenido de Bansefi: http://www.bansefi.gob.mx/Educaci%C3%B3nFinanciera/Pages/default.aspx

Comisión Nacional Bancaria y de Valores. (25 de Octubre de 2013). Comisión Nacional Bancaria y de Valores. Obtenido de Comisión Nacional Bancaria y de Valores: http://www.cnbv.gob.mx/Inclusi%C3%B3n/Paginas/Descripci%C3%B3n.aspx

CONDUSEF. (2016). PROTEJA SU DINERO. Obtenido de CONDUSEF: http://www.condusef.gob.mx/Revista/index.php/usuario-inteligente/servicios-financieros/565-buro-de-credito

Aguilar, J. (2014). Diario Emprendedor. México: Santillana.

Araiza, J. O. (14 de Diciembre de 2015). El Economista. Obtenido de El Economista: http://eleconomista.com.mx/columnas/columna-especial-valores/2015/12/14/falta-cultura-financiera-mexico

Arvizu, Y. K. (2015). Gobierno del Distrito Federal . Obtenido de Gobierno del Distrito Federal : http://www.cevat.org.mx/retaip/documentos/reuniones/2010/3a/CLASIFICACIONDEMANUALES%20IZTACALCO.pdf

Banco BBVA. (30 de JUNIO de 2015). BBVA. Obtenido de BBVA: https://www.bbva.com/es/noticias/economia/bancos/finanzas-personales/manual-para-organizar-las-finanzas-personales/

BANCO BBVA. (30 de JUNIO de 2015). BBVA. Obtenido de MANUAL PARA ORGANIZAR LAS FINANZAS PERSONALES: https://www.bbva.com/es/noticias/economia/bancos/finanzas-personales/manual-para-organizar-las-finanzas-personales/

BBVA. (15 de OCTUBRE de 2015). BBVA. Obtenido de BBVA: https://info.bbva.com/es/noticias/estilo-vida/tarjetas-de-credito-funcionamiento-y-definicion/

Del Rio Delgado, A., & Manzano Soto, N. (2012). Guía de financiación para emprendedores. Madrid: Dykinson .

Forbes staff. (20 de Noviembre de 2015). Forbes México. Obtenido de Forbes México: http://www.forbes.com.mx/tres-estrategias-para-atraer-a-los-millennials-a-tu-empresa/

Gasca, L. (28 de Diciembre de 2014). Forbes México. Obtenido de Forbes México: http://www.forbes.com.mx/5-causas-del-fracaso-de-negocios-en-mexico/

Guerrini, S. (2013). UNIVERSIDAD NACIONAL AUTONOMA DE MEXICO. Obtenido de RUA: http://www.sabrinaguerrini.com/wp-content/uploads/2014/01/Manual-de-Finanzas-Personales-Sabrina-Guerrini-2013.pdf

INADEM. (13 de JULIO de 2016). INADEM. Obtenido de SECRETARIA DE ECONOMIA: https://www.inadem.gob.mx/index.php/51-sala-de-prensa/sala-de-prensa-2016/2016-julio/409-se-difunden-estadisticas-detalladas-sobre-las-micro-pequenas-y-medianas-empresas-del-pais
Instituto Nacional de Estadistica y Geografía. (2015). Inegi. Obtenido de Inegi: http://cuentame.inegi.org.mx/monografias/informacion/sin/default.aspx?tema=me&e=25

Instituto Nacional de Estadística y Geografía. (2015). Instituto Nacional de Estadística y Geografía. Obtenido de INEGI: http://www.inegi.org.mx/inegi/contenidos/investigacion/Experimentales/Esperanza/default.aspx

Instituto Nacional de Estadistica y Geografía. (2016). INADEM. Obtenido de INADEM.

Instituto Tecnologico de Sonora. (2014). INSTITUTO TECNOLOGICO DE SONORA. Obtenido de INSTITUTO TECNOLOGICO DE SONORA: http://www.itson.mx/publicaciones/Documents/ciencias-economico/memoriascongresoecoyfinanzas.pdf#page=10

Instituto Tecnologico de Sonora. (2015). Instituto Tecnologico de Sonora. Obtenido de Instituto Tecnologico de Sonora: http://biblioteca.itson.mx/oa/ciencias_administrativa/oa5/caracteristicas_emprendedor/c2.htm

Martín López, S. (2015). Expansión. Obtenido de Expansión: http://www.expansion.com/diccionario-economico/finanzas.html

Medina, A. (2012). Hoja de Ruta para Emprendedores. España: Pirámide.

Medina, E. (2013). El Debate. (P. E. Debate, Productor) Recuperado el 23 de Mayo de 2013, de www.debate.con.mx: www.debate.com.mx/eldebate/noticias/columnas.asp?IdArt=12775967&IdCat=17162

Ministerio de Económia y Competitividad. (10 de Mayo de 2012). Secretaria de Estado de Económia y Apoyo a la Empresa. Obtenido de Secretaria de Estado de Económia y Apoyo a la Empresa: http://www.oecd.org/finance/financial-education/50347719.pdf

OECD. (2013). www.oecd.org. Recuperado el jul de 2013, de OECD BETTER POLICIES FOR BETTER LIVES: www.oecd.org/education/school/oecdteachingandlearninginternationalsurveytalishome.htm
SHCP. (2016). CONDUSEF. Obtenido de CONDUSEF: http://phpapps.condusef.gob.mx/planifica/planificador/inicial_pla.php

ESTRUCTURA DE DESARROLLO PARA LA OPTIMIZACIÓN DEL PROCESO DE LLENADO DE GAS L.P. CILÍNDRICO EN EL ÁREA DE ANDÉN: CASO DE ESTUDIO EMPRESA GASERA DE TLAXCALA

Uriel Polo García, Instituto Tecnológico de Apizaco
Alejandra Torres López, Instituto Tecnológico de Apizaco
Crisanto Tenopala Hernández, Instituto Tecnológico de Apizaco

RESUMEN

En este artículo se describe la estructura de desarrollo como alternativa para optimizar el proceso de llenado de gas L.P. cilíndrico. Esta investigación está conformada por tres etapas: (1) diseño de la estructura de la investigación, (2) diagnóstico, implementación y desarrollo del plan de acción y finalmente (3) el diseño del plan de acción. En la presente investigación se habla específicamente de la primera etapa de dicha estructura (se describen las problemáticas detectadas en el área de andén, que generan demoras en el abastecimiento de las unidades repartidoras), las razones que motivan a la generación de la misma, sus limitaciones y los beneficios que se pretenden obtener a través de una propuesta metodológica para alcanzar la optimización de los procesos en dicha área. Se busca generar un impacto en el tiempo de espera y en las actividades llevadas a cabo por los operarios para el re abastecimiento de unidades.Cabe mencionar que la metodología a desarrollar será sustentada con el modelo de líneas de espera, que será usado de igual manera como parte de la estructura teórica de la investigación. Como resultado se presenta una propuesta de estructura metodológica para la investigación, la cual establece los elementos para el desarrollo de las tres etapas del estudio buscando la optimización del proceso de llenado.

PALABRAS CLAVE: Estructura de Desarrollo, Metodología, Líneas de Espera y Optimización

DEVELOPMENT STRUCTURE TO IMPROVE THE L. P. GAS TANK FULLING PROCESS IN THE PLATFORM AREA. STUDING CASE GAS ENTERPRISE FROM TLAXCALA

ABSTRACT

In this article it is descrived the development structure to improve the L.P. gas tank fulling process. This ivestigation is formed by three stages: (1) investigation structure designe; (2) diagnostic, implementation and action plan development; finally (3) the action plan designe. This investigation is specifically about the first stage of the structure (the detected problems in the platform area are descrived. These problems generate delays during the truck supply process), the motivated reasons to generate it, it´s limits and the wanted benefits through a metodologyc proposal to achieve the process improvement in the platform area. It is looked forward an impact on the waiting time and on the activities made by the workers during the fulling process. The metodology that is going to be applied will be sustained by the waiting line model. This model will be used as a theorist structure of the ivestigation as well. As a result it is shown a metodologyc proposal to the investigation, which sets down the elements for the three stages investigation development to look for the fulling process improvement.

JEL: M10, C6

KEYWORDS: Development Structure, Methodology, Waiting Lines and Improvement.

INTRODUCCIÓN

Dentro de la diversidad del sector empresarial, las empresas gaseras, debido a la naturaleza de su proceso (llenado de gas L.P. para cilindro), es de gran importancia que trabajen con enfoques de optimización, ya que no se puede realizar re trabajos, y esto va más allá de cumplir con protocolos administrativos y de seguridad, ya que generalmente en sus procesos de llenado de cilindros presentan complicaciones, como: tiempos elevados de operación, disponibilidad de cilindros para poder ser envasados, falta de stock de cilindros llenos y listos para ocuparse, ausencia del personal operativo, funcionamiento óptimo de las basculas electrónicas (Ruiz Saes, 2015), organización de los puestos de trabajo, personal en puestos innecesarios, tiempos muertos, puestos innecesarios en el área, falta de capacitación del personal y merma. (Abad Matute & Weinsner Falconí, 2009) Bajo este escenario, se propone realizar una investigación que conlleve a generar un plan de acción con estrategias enfocadas a la optimización de las problemáticas derivadas del proceso de llenado en la empresa caso de estudio. Las tres etapas que conforman la estructura de esta investigación son:

Diseño de la estructura de la investigación
Diagnóstico, implementación y desarrollo del plan de acción
Diseño del plan de acción

La empresa caso de estudio está ubicada en carretera Apizaco Xalostoc No. 10 Xalostoc, Tlaxcala, la cual se dedica a venta de gas L.P en servicio para empresas y mercado doméstico y la venta de Gas L.P. en envases portátiles (cilindros) con capacidad de 20 k.g., 30 k.g. así como en anforitas de 5 k.g. a 10k.g. Cabe hacer mención que la presente publicación se enfoca en la primera fase de investigación y se explican aspectos como las problemáticas con lo que se está trabajando, las justificaciones que motivan a llevarla a cabo y las limitaciones que pueden llegar a dificultar su realización, de igual manera el modelo de líneas de espera que representa de mejor manera el sistema en función a sus características, la metodología que se pretende implementar a lo largo de la investigación y finalmente los resultados que se esperan al final de la misma.

Planteamiento del problema

Es de gran importancia que las empresas lleven a cabo formas de trabajo basados en la optimización de sus recursos, que conlleven a la disminución de desperdicios, los cuales puedan impactar tanto en los productos como en la satisfacción de sus clientes. Bajo este escenario podemos indicar que el objeto de estudio de la presente investigación será en la empresa gasera "Extra Gas S.A. de C.V." donde conforme a la opinión del gerente de la misma, el proceso de descarga, llenado y carga de cilindros a las unidades repartidoras es el que requiere de especial atención, debido a que se generan problemáticas que perjudican el sistema como el encargado de llenado de cilindros tiene realizar el pintado manual de los mismos debido a fallas en la máquina de pintado; el que los trabajadores no cuentan con un manual que delimite sus funciones dentro del andén, originando que haya personal no asignado operando a esa área, no existe una capacitación para los trabajadores de nuevo ingreso, donde las habilidades para desempeñar sus funciones son aprendidas con el paso del tiempo dentro dicha área, aunado a que no tienen establecidos tiempos estandarizados de dichos procesos, ni las operaciones que cada trabajador debería realizar para optimizar los recursos. Este proceso requiere de tiempos distintos en las diferentes estaciones que maneja el proceso en las que se generan líneas de espera en las unidades de gas que llegan para descargar, llenar de nueva cuenta los cilindros y cargarlos nuevamente a las unidades repartidoras, generando demoras en el proceso que se lleva a cabo en esta área.

¿Por Qué Llevar a Cabo Esta Investigación?

Las razones que motivan a la realización de la presente investigación son las siguientes:
Conveniencia: El llevar a cabo esta investigación le resulta conveniente a la empresa a estudiar ya que lo proporcionará un plan de acción para optimizar sus procesos por medio de información proporcionada y solventada por un modelo matemático.

Relevancia social: Los beneficios de esta investigación tendrán impacto en las actividades que desempeñan los trabajadores en las diferentes estaciones del andén mediante la disminución de los retrasos generados por las distintas problemáticas antes mencionadas.

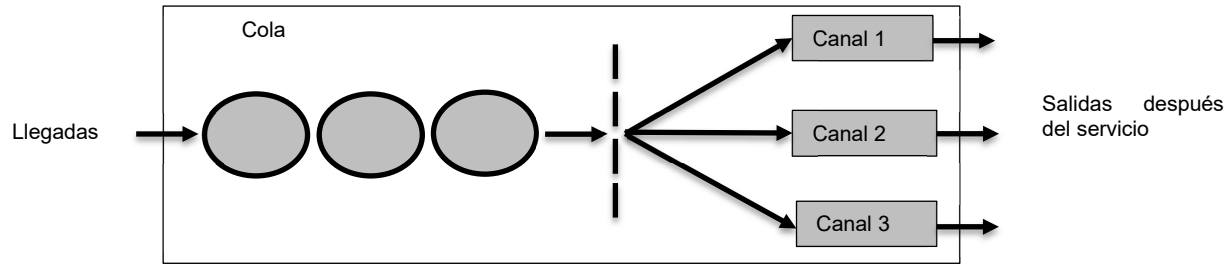
Económico: Con la optimización de los recursos necesarios para los procesos dentro del andén a través de la aplicación del plan de acción, la empresa obtendrá un beneficio económico consecuencia de llevar a cabo las estrategias propuestas por el plan de acción.

REVISIÓN LITERARIA

Dentro de las técnicas de optimización y para trabajar la problemática que se plantea se parte del modelo de líneas de espera para el desarrollo de la investigación para el estudio del comportamiento actual de las llegadas de las unidades repartidoras del andén y la capacidad de los servidores para atender dichas unidades. Comportamiento de llegadas y características de la cola Según (Heizer & Barry, 2001) Las llegadas o entradas al sistema. Estas tienen unas determinadas características, como el tamaño de la población, comportamiento, y distribución estadística. Disciplina de la cola, o la línea de espera en sí misma. La característica de las colas se refiere a si es limitada en su longitud, o a la disciplina de las personas u objetos dentro de ella. Las instalaciones de servicio. Sus características comprenden su diseño y la distribución estadística de los tiempos de servicio.

De acuerdo con las características de las llegadas y la forma en que se lleva a cabo el proceso de llenado, así como la maquinaria con la que se cuenta el modelo que describe el comportamiento del sistema es el modelo de cola de canales múltiples. En el modelo de cola de canales múltiples dos o más servidores o canales están disponibles para atender a los clientes que llegan. Se da por sentado que los clientes a la espera de ser atendidos forman una cola única y luego pasan al primer servidor disponible. Las colas de espera multicanal y de una sola fase se encuentran en muchos bancos hoy en día: se forma una cola común y el cliente en cabeza de cola pasa a la primera ventanilla libre como se muestra en la Figura 1. Se da por sentado que las llegadas son obedecen a una distribución de probabilidades de poisson, y que los tiempos de servicio se distribuyen exponencialmente. El servicio es del tipo primero en llegar, primero en ser servido, y se supone que todos los servidores funcionan al mismo ritmo.

Figura 1: Sistema Multicanal, Sistema de Fase Única



(Heizer & Barry, 2001)

METODOLOGÍA

Para lograr el objetivo de esta investigación se pretende llevar a cabo la siguiente metodología:

Etapa I: diseño de la estructura de la investigación

En esta primera parte de la investigación se desarrollan los elementos del protocolo que se mencionan en la Tabla 1.

Tabla 1: Elementos del Protocolo de Investigación

Estructura	Descripción
Antecedentes del problema	Investigación de la problemática que se desea tratar, cuáles son sus orígenes y evolución hasta nuestros tiempos
Planteamiento del problema	Descripción de la problemática con la que se pretende trabajar
Justificación	Explicación de las razones que motivan a llevar a cabo la investigación, los beneficios económicos que esta proporcionara y las personas que se verán favorecidas por los efectos de dicha investigación.
Alcances	Delimitación del área en que se verán enfocados los esfuerzos de la investigación, así como las áreas en las que no aplicara la misma.
Limitaciones	Mención de las actividades que se llevan o a cabo dentro del área o la empresa que probablemente pueden llegar a dificultar el desarrollo de la investigación
Objetivo general y específicos	Planteamiento del objetivo general y específicos que buscara alcanzar dicha investigación
Variables de estudio	Identificar las variables que intervienen en la problemática que se trabaja
Pregunta de investigación	Formulación de preguntas de investigación las cuales guiaran el rumbo de la misma así como la búsqueda de su respuesta
Sumario del estado del arte	Investigar y elaborar un esbozo del estado del arte en función a los ejes epistemológicos con los que se están trabajando: Líneas de espera Plan de acción Optimización

Etapa II: diagnóstico, implementación y desarrollo

En función a las variables de estudio se determinarán las herramientas de medición para el diagnóstico, FODA y la posterior generación de estrategias para la optimización y el diseño del plan de acción
Las variables identificadas dentro del proceso son las mencionadas en la Tabla 2

Tabla 2: Variables de Estudio

Dependiente	Independiente
Abastecimiento de unidades	Tiempo de descarga de los cilindros
	Tiempo de pintado de los cilindros
	Tiempo de inyectado de gas a los cilindros
	Tiempo de pesado y sellado de cilindros
	Tiempo de carga de cilindros a las unidades repartidoras

Realizar un estudio de factores internos y externos (FODA) del área.
Llevar a cabo el diagnóstico del proceso de llenado de cilindros por medio del estudio de tiempos y movimientos, apoyándonos de las formulas del Modelo B: cola con canales múltiples.
Las ecuaciones de colas para el modelo B (que también lleva el nombre técnico M/M/S) son:

La probabilidad de que haya cero personas o unidades en el sistema es

$$P_0 = \frac{1}{[\sum_{n=0}^{M-1}\frac{1}{n!}\left(\frac{\lambda}{\mu}\right)^n]+\frac{1}{M!}(\frac{\lambda}{\mu})^M\frac{M\mu}{M\mu-\lambda}} \; para\; M\mu > \lambda \quad (1)$$

El número medio de personas o unidades en el sistema es

$$L_s = \frac{\lambda\mu(\lambda/\mu)^M}{(M-1)!(M\mu-\lambda)^2}\; P_0 + \frac{\lambda}{\mu} \quad (2)$$

El tiempo medio que una unidad pasa en las colas de espera o siendo atendida (o sea, en el sistema) es

$$W_s = \frac{\mu(\lambda/\mu)^M}{(M-1)!(M\mu-\lambda)^2}\; P_0 + \frac{1}{\mu} = \frac{L_s}{\lambda} \quad (3)$$

El número medio de personas o unidades en la cola esperando ser atendidas es

$$L_q = L_s - \frac{\lambda}{\mu} \quad (4)$$

El tiempo medio que una persona o unidad pasa en la cola esperando a ser atendida es

$$W_q = W_s - \frac{1}{\mu} = \frac{L_q}{\lambda} \quad (5)$$

Donde

M= Número medio de canales abiertos
Λ= Ritmo medio de las llegadas
μ= Ritmo medio de servicios en cada canal
(Heizer & Barry, 2001)
Por medio de la observación se pudieron detectar las siguientes problemáticas en las actividades enlistadas en la Tabla 3 para llevar a cabo el abastecimiento de cilindros a las unidades repartidoras, las cuales generan demoras en el proceso

Tabla 3: Problemáticas en el Área de Andén

Proceso	Problemática	Herramienta a utilizar
Descarga de cilindros	Los cilindros no se encuentran clasificados (llenos, por llenar, por pintar).	5w, 2H
Pintado	Descomposición de la máquina de pintado La máquina de pintado está diseñada solo para pintar cilindros de 20 kg.	5W, 2H TPM
Llenado de cilindros	Si los trabajadores pisan las basculas se debe reiniciar el sistema con la computadora principal En ocasiones el peso marcado por las basculas no es el real. Debido a las fallas y limitaciones de la máquina de pintado un operador de llenado debe pintar al mismo tiempo.	5W, 2H Poka Yoke
Pesado de cilindros	Solo está disponible una báscula maestra para pesar todos los cilindros.	5W, 2H
Carga de cilindros		

Generar estrategias para la disminución del tiempo de reabastecimiento de cilindros en cada una de las actividades llevadas a cabo en el andén.

Etapa III: Diseño del Plan de Acción

Llevar a cabo un nuevo estudio de tiempos y movimientos para diagnosticar el nuevo estado del proceso.

Evaluar de resultados obtenidos Estructurar del plan de acción en función a las estrategias diseñadas e implementadas

RESULTADOS

Los resultados que se esperan obtener con el desarrollo de esta investigación es que, por medio de un plan de acción formulado por estrategias diseñadas a base de información obtenida por el modelo de líneas de espera y la aplicación de diferentes herramientas, se disminuya el tiempo que una unidad repartido de gas cilíndrico pasa en la línea de espera del área de andén para ser re abastecida de cilindros de gas.

CONCLUSIONES

La metodología propuesta en este artículo presenta las herramientas y las actividades que se pretenden aplicar para llevar a cabo la recolección de datos, el procesamiento de la información y con esto apoyar a la toma de decisiones dentro del andén, la misma servirá de igual manera para el diseño e implementación de estrategias que conformarán un plan de acción que tiene como objetivo la optimización del proceso de llenado de cilindros de Gas L.P. Las herramientas seleccionadas fueron consideradas adecuadas para la detección de las actividades que obstaculizan el proceso de llenado generando demoras, de un lado hablando desde el punto de vista del proceso se tiene el modelo de líneas de espera y por otro lado para ayudar al diseño de estrategias el análisis FODA, ambos orientados a recolectar y procesar datos para el logro del diseño del plan de acción.

Limitaciones

Los factores que pueden dificultar la investigación son la obtención del visto bueno por parte de la empresa con respecto a las estrategias propuestas por el plan de acción para poder valorar el resultado de las mismas, la disponibilidad de información para llevar a cabo la investigación puede ser limitada por parte de la empresa, los procesos llevados a cabo dentro del andén no están estandarizados por lo cual hay que llevar a cabo investigación de campo para la obtención de información con respecto a las operaciones llevadas a cabo en dichos procesos, los trabajadores de nuevo ingreso no cuentan con un programa de capacitación por lo que pueden presentar dificultades al desempeñar sus funciones dentro del andén.

BIBLIOGRAFÍA

Abad Matute, M. E., & Weinsner Falconí, I. (2009). Incremento de la producción en planta de envasado de cilindros con glp por sistema de mejora continua. Repositorio Dspace, 5-6.

Heizer, J., & Barry, R. (2001). Dirección de la producción Decisiones Tácticas. Madrid: Prentice Hall.

Ruiz Saes, M. F. (2015). Aplicación de la técnica del estudio del trabajo en la operación del envasado y despachos de gas licuado de petróleo G.L.P. en Colgas L.P. Universidad autonoma de occidente falcultad de ingeniería Santiago de Cali, 15.

LA IDENTIDAD Y SU CORRELACIÓN CON LA CALIDAD EN EL SERVICIO EN UNA DIRECCIÓN MUNICIPAL

Jesús Guillermo Sotelo Asef, Universidad Juárez del Estado de Durango, Centro de Estudios UNIVER Durango
Manuela Vargas Hernández, Centro de Estudios UNIVER Durango

RESUMEN

La identidad es el grado de identificación que tienen los trabajadores con la organización como una forma de pertenencia común, en donde la organización es percibida como un colectivo auto referencial en base en sí mismos, cuya base son sus valores, principios, costumbres y conocimientos, es por ello que entre más identidad se genere con la organización, mayor y mejor es el desempeño de sus colaboradores. Este estudio es de naturaleza no experimental, transversal, cuantitativa, de tipo descriptivo y correlacional, a través de los datos obtenidos en la aplicación del instrumento de medición a 49 trabajadores del Juzgado Administrativo Municipal; el estudio correlacional se realizó basado en los análisis estadísticos del coeficiente de Pearson. De acuerdo a los resultados obtenidos, se determinó que los trabajadores perciben de manera positiva la identidad y la calidad en el servicio, así mismo, que existe un alto grado de correlación positiva entre las propias dimensiones de la calidad; de igual manera, para la identidad y las dimensiones de la calidad se puede determinar que los resultados de la correlación de Pearson, son positivas, ya que comparten elementos que cumplen con una prueba de .850 la más baja y .895 la más alta, lo que identifica un alto nivel de confiabilidad.

PALABRAS CLAVE: Identidad, Calidad en el Servicio y Dimensiones de la Calidad

IDENTITY AND ITS CORRELATION WITH THE QUALITY OF SERVICE IN A MUNICIPAL DEPARTMENT

ABSTRACT

The identity is the degree of identification that the workers have with the organization like a way of common belonging, in which the organization is perceived like self-referential collective based in themselves, which is based on their values, therefore, the more is the identity with the organization, the better is the performance of the co-workers. This research is about none-experimental kind, transversal, quantitative, and correlational, through the gotten data by the application of the measure instrument to 49 workers in the country's administrative judgment; the correlational study was realize based on the statistics analysis of the Pearson's coefficient. According of the obtained results was determinated that the workers perceive in a positive way the quality and identity in the service, likewise, that exist a high level of positive correlation among the own quality dimensions, in the same way for the identity and the it can be determinated that the results of the Pearson's correlation are positives, because they share elements that comply with a test of .850 the lowest, and .895 the highest, which identify a high reability.

JEL: M14

KEYWORDS: Identity, Service Quality and Quality Dimensions

INTRODUCCIÓN

El compromiso de una organización se relaciona con la identidad organizativa; un estudio realizado en diversas organizaciones, establece que la productividad y la correcta dirección del personal dentro de las mismas, se convierten en elementos clave de la subsistencia en el tiempo de estas, por lo que las variables que intervienen en estos procesos son relevantes al momento de realizar un diagnóstico organizacional; es por ello que la identidad del trabajador con la organización, ocupa un lugar preferente, cuando las aspiraciones de los individuos que componen una organización están alineados o son compatibles con los de la organización, genera un mayor compromiso e implicación de cada miembro, este es el reto de una organización que aprende y alcanza metas (Peña, Díaz, & Carrillo, 2015). Por tal motivo, es importante conocer cómo influye la identidad de los trabajadores de esta Institución con la calidad en el servicio. Es decir, si los trabajadores perciben que su participación dentro de la organización se hace tomando en cuenta necesidades, respeto, autonomía e imagen; de igual manera, si los trabajadores se sienten conectados y aceptados en la Institución; además, si dentro de la misma, los trabajadores observan el valor de la lealtad, es decir, si están dispuestos a renunciar o a hacer con sacrificio acciones por el bien de la Institución. Es importante también, conocer la percepción de los trabajadores sobre las dimensiones de Calidad en el Servicio; para lo cual se utilizó un instrumento de medición para recoger información de las dimensiones sobre las variables de Identidad y Calidad en el Servicio, a través de una serie de preguntas.

Es necesario contar con bases sólidas para la realización de una planeación estratégica y administrativa, no solo dentro del JAM, sino en otros Organismos Gubernamentales que ofrezcan servicios, y de esta manera comprender la importancia de lo que significa y cómo impacta la identidad al interior de la organización en la calidad en el servicio que se ofrece dentro de las mismas, por lo que, es necesario poder realizar estrategias administrativas y acciones específicas que generen compromiso, sentido de pertenencia y lealtad con la Institución.

El propósito del presente estudio, es realizar un análisis sobre la percepción de la identidad de los trabajadores dentro de una Institución Gubernamental denominada, Juzgado administrativo Municipal, así como determinar la correlación de la identidad con la calidad en el servicio. Es por ello, que el presente estudio, se realiza con el fin de determinar si los trabajadores del Juzgado Administrativo Municipal, sienten que su participación dentro de la organización se hace tomando en cuenta sus necesidades e intereses y si se sienten parte de un equipo, para el cual observan lealtad. Por lo que, dicha investigación, enfoca sus trabajos en determinar si existe correlación entre la identidad y la calidad en el servicio. Al respecto, en la literatura se evidencia un gran debate sobre la forma como deben estar organizadas las instituciones y hacia donde deben enfocar sus esfuerzos para lograr desarrollar el sentido de identidad o pertenencia entre los trabajadores dentro de una institución; en este sentido, éste estudio trata de lograr una aproximación entre las relaciones causa-efecto de las variables identidad y calidad en el servicio respectivamente. Así mismo, se determinará la percepción de los trabajadores sobre las dimensiones de la calidad en el servicio: dirección estratégica y ciclo de mejora, gestión por procesos, mejora de la normatividad, gobierno electrónico, gestión del conocimiento, aportaciones de los funcionarios y adopción de modelos de excelencia de la variable calidad en el servicio; así como, se analizará la correlación de la identidad y con las dimensiones de la calidad en el servicio, hasta determinar la correlación entre las propias dimensiones de la calidad en el servicio. Para lo cual, se utilizó el instrumento de medición para recoger información de las dimensiones sobre las variables de identidad y calidad en el servicio, a través de una serie de preguntas que identifican la percepción de los actores hacia la identidad y la calidad en el servicio (Sotelo, Arrieta, & Figueroa, 2015).

Este estudio es de naturaleza no experimental, transversal, cuantitativa y a su vez de tipo descriptiva y correlacional, a través de los datos obtenidos en la aplicación del instrumento de medición a 49 trabajadores de la Dirección Municipal denominada, Juzgado Administrativo Municipal; el análisis correlacional se realizó basado en los análisis estadísticos del coeficiente de Pearson. De acuerdo a los objetivos definidos en el presente estudio, los resultados obtenidos a través del instrumento de medición reflejan un alto grado

de identidad de los trabajadores con el Juzgado Administrativo Municipal, ya que la mayoría manifestó sentirse orgullosos de pertenecer a la institución, así mismo, se determina que el cumplimiento de metas y objetivos se logra a través de la normatividad que lo regula y la planeación adecuada que contempla políticas internas que dan consecución a los planes y programas.

Los resultados obtenidos del análisis estadístico basado en el coeficiente de Pearson, determinaron un alto grado de correlación entre las variables identidad y calidad en el servicio, la correlación es directa y positiva ya que cumple con una prueba de .948, lo que identifica un alto nivel de confiabilidad, dicha correlación se considera alta, de acuerdo a los rangos establecidos por el coeficiente de Pearson. Así mismo, la correlación entre identidad y las dimensiones de la calidad resultaron positivas y consideradas como altas, de acuerdo al estándar establecido por el coeficiente de Pearson. En lo que se refiere a la correlación existente entre las propias dimensiones de la calidad, estas resultaron un alto grado de correlación ya que ésta es directa y positiva debido a que cumple con una prueba de .850 la más baja y de .895 la más alta lo que identifica un alto nivel de confiabilidad, de acuerdo a los rangos establecidos por el coeficiente de Pearson.

Esta investigación se estructura de la siguiente de manera en la revisión de literatura se describe brevemente las bases teóricas y documentales que le dan sustento científico a la investigación; así mismo, se encuentran las definiciones de las variables que son sujeto de estudio; en seguida se encuentra el marco metodológico, que sin duda alguna establece el diseño de la investigación y los métodos que se utilizaron para desarrollar el estudio del problema, en este sentido, se encuentra también definido el tipo de estudio que se aplicó, la población objeto de estudio, el instrumento como herramienta fundamental del estudio, su validación y confiabilidad, así como, las técnicas que se aplicaron para el análisis de datos, en el apartado de resultados, se encuentra el análisis de los datos estadísticos y una descripción de los mismos, por último, se presentan las conclusiones que interpretan los resultados obtenidos, dando respuesta a los objetivos de la presente investigación.

Objetivo General

Conocer la correlación entre la Identidad y la calidad en el servicio dentro del Juzgado Administrativo Municipal.

Objetivos Específicos

Analizar la correlación de la identidad y las dimensiones de la calidad en el servicio.
Analizar la correlación de la identidad y la calidad en el servicio.
Analizar la correlación entre las dimensiones de calidad en el servicio del JAM.

REVISIÓN LITERARIA

La Identidad

Para Cortina (2014), la identidad es la persistencia del ser en su unidad a traves de sus multiples cambios y determinaciones, como caracteristica de un organismo de tal índole que persiste sin cambio. Algunos autores definen la identidad como todo aquello que permite distinguir a la organización como singular y diferente de las demás, es todo aquello que si desapareciera afectaría decisivamente a la organización. La identidad se materializa a través de una estructura, tiene un grado de permanencia en un tiempo y un espacio pero puede cambiar al irse adaptando la organización a un entorno y pueden permanecer ciertos rasgos de identidad de la organización (Pizcazo, 2013). El hombre es un ser paradójico, que sin dejar de comportarse como un animal social y gregario lucha por reivindicar su singularidad como individuo; la identidad podría considerarse como el resultado de un fenómeno precepto-cognitivo que nos permite diferenciar las

sensaciones o conjunto de sensaciones que percibimos y englobarlas en unidades de significado y sentido (Sanz & González, 2005).

La identidad es el emergente del interjuego dialéctico entre:
Aquello con lo que la organización ha nacido.
Aquello en lo que la organización se ha convertido.
Pero sobre todo, aquello en lo que la organización decide ser.
La identidad está conformada por todos aquellos rasgos que permiten distinguir a la organización como diferente y singular; todo aquello que, si desaparece, afecta decisivamente a su continuidad. La identidad es un conjunto de características invariantes que constituyen a una organización y la hacen única (Sheinsohn, 2011).
A partir de esto, podemos decir que la identidad posee una dimensión diagnóstica y otra pronóstica.

La Identidad en las Organizaciones

Las identidades se forman a partir de la interacción social: se acepta la existencia de diferentes culturas y subculturas a las que el individuo pertenece y dentro de las cuales aprende a construirse socialmente. Cuando se habla de identidad se hace referencia a una encrucijada de elementos sociológicos como cultura, normas, valores, clases sociales, roles, entre otros, inmersos en territorios en procesos de socialización. Bajo estas influencias –incluidas las de los medios-, se crean las identidades organizacionales, formando un modelo cultural propio configurado por los valores y las creencias y manifestándose en actitudes de las personas que forman parte de la organización como identificación, permanencia, compromiso y participación (Morgan, 2009).

Cuando los seres humanos se asocian en grupos con el objeto de conseguir un fin que comparten, configuran núcleos que podrían denominarse grupos de conveniencia; la identidad en las organizaciones está determinada por los fines y los modos de conseguirlos así como por las formas de relación que se establecen entre los miembros de la propia organización y la de estos como otros individuos pertenezcan o no a otra organización. En este sentido, cobran especial interés e importancia las razones por las que se constituye la organización y las normas mediante las cuales se regula la actividad y el comportamiento de sus miembros, la relevancia de estas razones y norma estriba en que desde ellas parten las directrices que darán lugar a una determinada cultura organizativa (Sanz et. al. 2005).

El generar o constituir sentido de identidad y pertenencia a los empleados, ha generado un creciente interés de investigación enfocado en el concepto de des-identificación en el lugar de trabajo. Esta no-colonización reserva de alguna manera la individualidad de los sujetos y les permite sobrevivir a los violentos intentos de control e imposición de conductas establecidas por la organización, permitiendo a los empleados superar las tensiones entre aquello que sienten que son realmente y aquello que tienen que ser en el trabajo, en su afán de mantener un sentido de autenticidad (Ashkanasy, Wilderom & Peterson 2011).

Para la eficacia organizacional, la cuestión importante es, una vez aceptados que los procesos de diferenciación (identidad) son naturales y que se producen inevitablemente en la estructura formal e informal, cómo podemos orientarlos en el sentido de la creación de una identidad colectiva, lo que llamamos identificación con la organización, que respete identidades de subsistemas menores, ya que, un régimen de colaboración se caracteriza por la interdependencia de personas y grupos con identidades fuertemente establecidas (Casado, 2001). Para Torres (2007), la identidad de las organizaciones, es una construcción de índole histórica y cultural que da fortaleza, distinción y continuidad a las organizaciones, en cuanto da sentido a sus orientaciones, a sus acciones y a sus relaciones internas con el mundo exterior. El compromiso de una organización se relaciona con la identidad organizativa. Para un individuo la identificación con una organización es tratar a la organización como si ésta fuera, en algún sentido, una extensión de sí mismo. En una buena conceptualización la identidad organizativa es aquello que es tomado central de una

organización por sus miembros, lo que hace a la organización distintiva de otras organizaciones, lo que es percibido por los miembros que perdura o aspectos que unen al presente con el pasado. La identidad organizativa tiene que dar sentido al trabajo en la organización, cuando las aspiraciones de los individuos que componen una organización están alineados o son compatibles con los de la organización, genera un mayor compromiso e implicación de cada miembro, este es el reto de una organización que aprende (Bolívar, 2007).

Por otro lado y en relación con lo que se viene discutiendo, los cambios estructurales de las organizaciones dentro del llamado capitalismo moderno han repercutido fuertemente en la configuración de los sujetos que las conforman, así como la percepción que ellos mismos tienen sobre su futuro e identidad. Los embates de la eficiencia administrativa han trastocado la acción desde los medios, desdibujando completamente los fines y en ese sentido, el sujeto ha visto reducida su autonomía de encontrar en la organizaciones espacios para su desarrollo, en donde se ha promovido la individualidad y el egoísmo, primacía por lo efímero y lo urgente (Ashkanasy, et.al. 2011). El despertar de los estudios sobre la identidad organizacional en los anglosajones más prestigiosos comienza a mediados de los ochenta. Se dice que la identidad es aquello que es central, perdurable y distintivo en una organización; será el punto de partida para todos los demás artículos publicados sobre este tema (Pepe, 2011).

La identidad organizacional ha sido definida como el "corazón" o carácter básico de la firma, las características de la organización que parecen ser centrales y perdurables para los integrantes la respuesta que los integrantes de una organización dan a la pregunta ¿quiénes, o qué, creemos que somos? El concepto de identidad organizacional se ha utilizado para mostrar cómo las organizaciones y sus gerentes interpretan asuntos, establecen ventajas competitivas, encuadran estrategias y respuestas, identifican amenazas o perciben y resuelven conflictos. Los investigadores han encontrado que es más probable que los empleados que se identifican fuertemente con sus organizaciones muestren una actitud colaborativa y tomen decisiones consistentes con los objetivos organizacionales. La identidad, también ha sido positivamente asociada con el sentido de pertenencia y control en el trabajo. Los investigadores plantean, con todos estos antecedentes, que es deseable desarrollar una identificación con la organización en la que se trabaja (Pepe, 2011).

La Calidad en el Servicio

La historia de la calidad se inicia en Japón en la posguerra y cuya evolución ha estado impulsada por grandes personajes con importantes desarrollos de sistemas de gestión, herramientas y técnicas.
Destacando los que siguen:

Walter A. Shewhart: se le considera el padre del control estadístico de Procesos (SPC). Empezó a implantar esta técnica en la *Bell Telephone Company* en el año 1924.

W. Edwards Deming: discípulo de Shewhart, consultor eminente y profundo conocedor de la estadística. Con una serie de conferencias inculca sus ideas a ingenieros y científicos japoneses en 1950. Hasta 1980 no empiezan a tenerse en cuenta sus ideas en su país (EEUU).
Joseph M. Juran: contemporáneo de Deming, realiza al igual que él conferencias y seminarios en Japón. Es conocido por el desarrollo de la trilogía de la calidad, planificación, control y mejora de la calidad.

Armand. V. Feigembaum: trabajo con el General Electric de Nueva York, en donde desarrolla en los años 40's el concepto de la calidad total, ampliando el concepto de la "gestión" de la calidad.

Kaoru Ishikawa: experto y pionero en el control de la calidad en Japón, es conocido por los "círculos de calidad", creador en 1943 del diagrama de Ishikawa, considerado como una de las siete herramientas básicas de la calidad.

Philip B. Crosby: aplica el concepto de los "cero" defectos en los años sesenta, preocupado por la prevención de la calidad, la mejora continua y los costes de la mejora de la calidad (Cuatrecasas, 2012).

No estaría completa esta reseña si no se menciona la normalización que se ha desarrollado respecto de la calidad. Son ampliamente conocidas las normas Military Standards para el muestreo de aceptación, sobre todo la de muestreo por atributos. Las normas tal vez de mayor importancia para el desarrollo del aseguramiento de calidad fueron la ANSI (American National Standards Institute que es un organismo que supervisa, en Estados Unidos, el desarrollo de normas para productos, servicios y procedimientos, dichas normas son propuestas de forma voluntaria y consensual y actualmente la serie de normas internacionales ISO-9000 (Palacios, 2012).

La administración de la calidad, se enfoca a superar las expectativas que el cliente tiene con el servicio, es decir, busca siempre mejorar la calidad y el desempeño, ya que esta se direcciona a lograr la entrega de productos y servicios de calidad utilizando diversas estrategias que ya mencionamos con antelación, no obstante a ello, nos enfocaremos a los conceptos de cultura organizacional e identidad para logar la calidad en los servicios, si partimos de esto, estaríamos en posición de ver la cultura organizacional como el enfoque directo a desarrollar la habilidad de los empleados para trabajar en equipo y lograr los fines comunes, debiendo ser los trabajadores quienes de manera proactiva identifiquen los problemas relacionados con la calidad en los servicios.

La satisfacción es el origen de la calidad de servicio. La calidad es un elemento importante para definir un servicio ofrecido. Cuando los productos son tangibles, la calidad se utiliza para comparar diversos bienes del mercado. No obstante, en servicios, la calidad es más difícil de probar (Ibarra, 2014). La filosofía de calidad de servicio está fundamentada en un enfoque corporativo en el usuario, cultura y sistema de direcciones. El enfoque presenta todo un proceso que incluye desde la preparación y mejoramiento de la organización y del proceso hasta las estrategias, para que además del servicio base, se presten servicios a través de una comprensión de las necesidades y expectativas del usuario. Por tanto para entender mejor este concepto debemos conocer primero que es un servicio, el cual es una actividad o conjunto de actividades de naturaleza casi siempre intangible que se realiza a través de la interacción entre el usuario y el empleado y/o instalaciones físicas de servicio, con el objeto de satisfacerle un deseo o necesidad. Los servicios ofrecidos dependen en gran medida de la calidad del factor humano que labora en la organización (Sotelo, Arrieta & Figueroa, 2015). La calidad en el servicio público, tuvo sus orígenes en la década de los 80´s en donde surgen las reformas neo gerenciales en la administración pública, las cuales fueron encabezadas por la OCDE, estos movimientos iban dirigidos a sensibilizar a las instituciones del sector público para que ofrecieran productos y servicios de calidad a los clientes o usuarios del sector. Esto en base a que la razón del ser del sector público, es brindar servicios o productos a la población (Vicher-García, 2012).

Medir la calidad en el servicio público, no es una tarea nueva, ya que ésta ha venido evolucionando, en la actualidad podemos decir que la mayor parte de las cosas tangibles e intangibles son propensas a ser medidas y estos datos son nuestra percepción sobre lo que nos rodea. Por lo que aquello que no se mide seguramente no podrá ser recreado, gestionado y hasta de cierta manera recreado (Pimienta, 2014).

METODOLOGÍA

Diseño y Tipo de la Investigación

El termino diseño se refiere al plan o estrategia concebida para obtener la información que se desea. La investigación no experimental consiste en observar fenómenos tal como se dan en su contexto natural, para posteriormente analizarlos (Hernández et al. 2010).El enfoque de la investigación es un proceso sistemático, disciplinado y controlado y está directamente relacionado a los métodos de investigación que son dos: método inductivo generalmente asociado con la investigación cualitativa que consiste en ir de los casos

particulares a la generalización; mientras que el método deductivo, es asociado habitualmente con la investigación cuantitativa cuya característica es ir de lo general a lo particular (Ruiz, 2012). La presente investigación es de diseño no experimental, de corte transversal, cuantitativa de tipo descriptiva y correlacional ya que solo se analizan los datos recolectados en un solo momento y en tiempo único sobre la percepción de los trabajadores del Juzgado Administrativo Municipal de Durango.

Población

Cuando se trata de especificar el objeto de estudio, es necesario partir de la identificación de la población que se va a estudiar, constituida por una totalidad de unidades, vale decir, por todos aquellos elementos (personas, animales, objetos, sucesos, fenómenos, etcétera) que pueden conformar el ámbito de una investigación (Niño, 2011). Para el presente estudio la población queda integrada como se muestra en la siguiente tabla:

Tabla 1: Población en la Dirección Municipal

Puesto	No.
Juez Administrativo Municipal	1
Coordinador Operativo	1
Coordinadores	5
Secretarios de Acuerdos	19
Actuarios	7
Secretarias	9
Auxiliares de Juez	2
Notificadores	5

Fuente: Elaboración propia

Técnica de Recolección de Datos

La técnica utilizada para recolectar datos fue la de aplicación de encuestas, entendiendo por encuesta el conjunto de preguntas normalizadas dirigidas a una muestra representativa o a la totalidad de la población o instituciones, con el fin de conocer estados de opinión o hechos específicos. Las encuestas tienen por objetivo obtener información estadística indefinida, mientras que los censos y registros vitales de población son de mayor alcance y extensión, debido a que la población de la institución analizada es pequeña, se optó por realizar ésta última con la finalidad de que los resultados obtenidos fueran de total alcance, ya que este tipo de encuesta abarca generalmente el universo de los individuos en cuestión.

Confiabilidad del Instrumento

El instrumento de medición utilizado, fue sometido a una prueba piloto 40 cuestionarios y en base a la misma se determinó el criterio de confiabilidad del instrumento, por el coeficiente de Alfa Cronbach, desarrollado por J. L. Cronbach, requiere de una sola administración del instrumento de medición y toma valores entre 0 y 1 que sirve para comprobar si el instrumento que se está evaluando recopila información defectuosa y por tanto nos llevaría a conclusiones equivocadas o si se trata de un instrumento fiable que hace mediciones estables y consistentes. Alfa de Cronbach es por tanto un coeficiente de correlación al cuadrado que, a grandes rasgos, mide la homogeneidad de las preguntas promediando todas las correlaciones entre todos los ítems para ver que, efectivamente, se parecen. Su interpretación será que, cuanto más se acerque el índice al extremo 1, mejor es la fiabilidad, considerando una fiabilidad respetable a partir de 0,80. El coeficiente de alfa de Cronbach obtuvo una confiabilidad = 0.954 (Sotelo et. Al. 2015).

RESULTADOS

Para entender los resultados que se presentarán a continuación es necesario precisar que se utilizó el método de coeficiente de correlación de Pearson cuya interpretación se basa en la medida de aproximación, esto se refiere, que a medida que el valor se acerca a los extremos (-1 o+1), la correlación es más potente, el signo señala la direccionalidad de la correlación. Un valor negativo quiere decir que a medida que se incrementan los valores de una variable disminuyen los de la otra (correlación inversa). En cambio, si el valor es positivo, a medida que aumentan unos también lo hacen los otros y viceversa (correlación directa). Cuando existe correlación entre ambas variables significa que las mismas comparten información y variabilidad. Una vez definido lo anterior, podemos determinar de acuerdo a lo presentado en la siguiente tabla, que la correlación existente entre la variable identidad y las dimensiones de la calidad en el servicio, son un valor de correlación positivo, directo y con una intensidad alta.

La Identidad y la Correlación con las Dimensiones de la Calidad en el Servicio

La identidad se correlaciona de manera directa y positiva con las dimensiones de calidad en el servicio ya que en las 6 dimensiones obtiene una correlación mayor al .850, resaltando en este punto que la máxima correlación está entre la identidad y la dimensión gestión por procesos con un valor de .895, así como la dimensión gobierno electrónico con un valor de .895 de correlación Pearson, de acuerdo a los resultados obtenidos de la medición de la percepción de los trabajadores del JAM, y la más baja correlación se obtuvo en la aportación de los funcionarios con un valor de .850, no obstante a ello, se puede determinar que los resultados de la correlación de Pearson, son positivas, es decir comparten elementos ya que cumplen con una prueba de .01 que identifica el 99 % de nivel de confiabilidad.

Correlación de la Identidad y la Calidad en el Servicio.

De acuerdo a los resultados obtenidos y reflejados en la tabla 2, podemos determinar que la correlación existente entre la variable identidad y calidad en el servicio es positiva, directa y con una intensidad alta, debido a que su aproximación a +1 es alta. La correlación entre las variables identidad y calidad en el servicio es de manera directa y positiva, esto de acuerdo a los resultados obtenidos de la percepción de los trabajadores del JAM ya que se obtiene un valor de .948 como resultado de correlación de Pearson, ya que cumple con una prueba de .01 que identifica el 99% del nivel de confiabilidad, dicha correlación se considera alta, de acuerdo a los rangos establecidos por el coeficiente de Pearson.

Correlación de Pearson Entre las Dimensiones de Calidad en el Servicio del JAM.

De acuerdo a los resultados obtenidos y reflejados en la siguiente tabla, podemos determinar que la correlación existente entre las dimensiones de la calidad en el servicio es positiva, directa y con una intensidad alta, debido a que su aproximación a +1 es alta. Como se muestra en la tabla anterior la correlación de Pearson entre las dimensiones de calidad en el servicio resultan de manera directa y positiva ya que los resultados obtenidos ubican a las dimensiones de dirección estratégica y ciclo de mejora y gestión por procesos como la correlación más alta, con un valor de .971, en segundo término se puede observar a las dimensiones de gobierno electrónico y gestión del conocimiento con un valor de .937, enseguida se observan a las dimensiones de gestión por procesos y gobierno electrónico con un valor de .935, así mismo, en consecuencia, se observan a las dimensiones de gestión por procesos y gestión del conocimiento con un valor de .919, siguiéndole en resultado las dimensiones de dirección estratégica y ciclo de mejora y gobierno electrónico con un valor de .916, los resultados anteriormente descritos se refieren a las correlaciones que tienen los valores más altos, no obstante a ello se puede observar que de igual manera, se tiene un valor más bajo en lo que se refiere a las dimensiones de gestión del conocimiento y aportaciones de los funcionarios con un valor de .765. Determinados los resultados anteriores podemos resaltar, como ya se mencionó en el párrafo anterior, la correlación de Pearson entre las dimensionas de la calidad en el

servicio son de manera directa y positiva, esto de acuerdo a los resultados obtenidos del estudio realizado dentro del JAM, ya que se obtienen valores altos de acuerdo a una prueba de .01 que identifica el 99% del nivel de confiabilidad, en donde dicha correlación se considera alta y positiva, de acuerdo a los rangos establecidos por el coeficiente de Pearson.

Tabla 2: Correlación de la Identidad y la Calidad en el Servicio de la Dirección Municipal.

Correlaciones		Identidad	Dirección estratégica y ciclo de mejora	Gestión por procesos	Mejora de la normatividad	Gobierno electrónico	Gestión del conocimiento	Aportaciones de los funcionarios	Calidad en el servicio
Identidad	Correlación de Pearson	1	.854**	.895**	.864**	.895**	.880**	.850**	.948**
	Sig. (bilateral)		0	0	0	0	0	0	0
	N		49	49	49	49	49	49	49
Dirección estratégica y ciclo de mejora	Correlación de Pearson		1	.971**	.781**	.916**	.881**	.827**	.948**
	Sig. (bilateral)			0	0	0	0	0	0
	N			49	49	49	49	49	49
Gestión por procesos	Correlación de Pearson			1	.850**	.935**	.919**	.800**	.968**
	Sig. (bilateral)				0	0	0	0	0
	N				49	49	49	49	49
Mejora de la normatividad	Correlación de Pearson				1	.883**	.883**	.719**	.906**
	Sig. (bilateral)					0	0	0	0
	N					49	49	49	49
Gobierno electrónico	Correlación de Pearson					1	.937**	.850**	.975**
	Sig. (bilateral)						0	0	0
	N						49	49	49
Gestión del conocimiento	Correlación de Pearson						1	.765**	.951**
	Sig. (bilateral)							0	0
	N							49	49
Aportaciones de los funcionarios	Correlación de Pearson							1	.886**
	Sig. (bilateral)								0
	N								49
Calidad en el servicio	Correlación de Pearson								1
	Sig. (bilateral)								
	N								

Fuente: Elaboración propia.

CONCLUSIONES

Una vez realizado el presente estudio se puede determinar que la identidad es para algunos de los autores aquí citados, un proceso en sí, y de acuerdo a la información analizada, se determina que la identidad es un proceso de construcción social, que se realiza en las organizaciones gracias a la interacción de los sujetos sociales adscritos en ellas, así mismo, se desprende también que hay grados de pertenencia en sí, la identidad es la pertenencia común. El objetivo principal de este estudio fue determinar la correlación entre la identidad y la calidad en el servicio, comprobando con ello que un 75% de los trabajadores del JAM perciben tener identidad con la organización debido a que se sienten parte de un equipo al cual están orgullosos de pertenecer a él generando con ello sentimientos de lealtad, el resto de los trabajadores se encuentra en desacuerdo de sentir identidad con la organización. El porcentaje arriba mencionado, refleja una gran fortaleza dentro de la organización, ya que entre mayor sea el grado de identidad de los trabajadores con la organización, mayor será el grado de compromiso y lealtad, generando mayores y mejores resultados en las tareas que éstos desempeñen dentro de la misma, por lo que, el alto grado de identidad deriva también en la calidad en los servicios que estos desempeñan.

Así mismo, otro de los objetivos definidos en el presente estudio, se refiere a determinar la correlación existente entre la identidad y las dimensiones de calidad en el servicio, en base a la percepción de los trabajadores adscritos al JAM, de dicho análisis se determinó lo siguiente: Los resultados obtenidos dentro del análisis realizado bajo el método de coeficiente de correlación de Pearson, determinaron que la totalidad de las dimensiones de la calidad en el servicio tienen una correlación alta y positiva en relación directa con la identidad. Los resultados obtenidos más altos en porcentaje de correlación de la variable identidad, fue con las dimensiones de gestión por procesos y la de gobierno electrónico, determinando con ello que se tiene una alta correlación con el logro de metas y objetivos a través de procesos definidos para ello y procesos sistematizados que permiten elevar la calidad en el servicio.

La identidad es el grado de identificación que tienen los trabajadores con la organización como una forma de pertenencia común, si los trabajadores tienen lealtad hacia la organización, si se sienten miembros del equipo, si se sienten orgullosos de pertenecer a la organización y si perciben que hacen bien las cosas de manera ordenada y sistematizada, esto da como resultado que sientan a la organización como un colectivo en donde la identidad es un auto referencial de sí mismos, generando con ello mayor sentido de pertenencia, si se cuenta con políticas internas y estrategias que faciliten el logro de metas y objetivos, en base a normatividad que permita la planificación de los mismos, con procesos definidos de tal manera que se enfoquen a cubrir los requerimientos de los usuarios y a mejorar la calidad en los servicios contando con medición a través de indicadores establecidos para tal fin, se lograran mayores y mejores resultados, lo cual es una herramienta potencial para gestionar identidad en los trabajadores con la organización. Como ya se mencionó con antelación, todas las dimensiones de calidad en el servicio, tienen un alto grado de correlación entre sí, ya que el menor porcentaje oscila en .850 y el mayor es de .895 por lo que cumplen de acuerdo a los rangos establecidos por el coeficiente de Pearson. No obstante a lo expuesto en el párrafo anterior, la dimensión que se refiere a, aportaciones de los funcionarios, observa los resultados más bajos de correlación, sin llegar a ser moderados, siguen encontrándose en el rango de alto, sin embargo se considera necesario hacer énfasis en este resultado, ya que por ser la dimensión con el resultado más bajo, se considera como área de oportunidad en la cual se deben de implementar acciones de mejora.

BIBLIOGRAFÍA

Ashkanasy, N. M., Wilderom, C. P., & Peterson, M. F. (2011). The Handbook of Organizational Culture and Climate. Los Angeles : SAGE.

Bolívar, A. (2007). Los centro educativos como organizaciones que aprenden: promesas y realidades. Madrid: La muralla S.A.

Casado, L. (2001). Organizaciones y sistemas humanos: una nueva gestión empresarial. Barcelona: Kairos.

Cortina, J. (2014). Identidad, identificaciín e imagen. México: Comunicación total.

Cuatrecasas A., L. (2012). Gestión de la calidad total. Madrid: Díaz de Santos.
Ibarra. (2014). Administración de la calidad. México: Pearson Educación.

Morgan, J. (Mayo de 2009). Identidad y cultura en una empresa del secttor alimenticio. Tesis. Santiago de Querétaro, Querétaro, México.

Niño, V. (2011). Metodología de la investigación, diseño y ejecución. Bogotá: Ediciones de la U.
Palacios, J. L. (2012). Administración de Calidad. México: Trillas.

Peña, Díaz, & Carrillo. (2015). Relación del clima organizacional y la satisfacción laboral de una pequeña empresa. Revista Internacional Administración & Finanzas, 37.

Pepe, A. I. (2011). Identidad e imagen organizacional. Ditix.

Pimienta, A. M. (2014). Análisis de la performance en las empresas. Una perspectiva integrada. Barcelona: UOC.

Pizcazo, N. (mayo de 2013). Identidad instituccional en estudiantes y profesores universitarios; Un estudio en dos universidades mexicanas. Tesis. Huixquilucan, Estado de México, México.

Ruiz, J. (2012). Metodología de la investigación cualitativa. Universidad de Deusto.

Sanz, M., & González, M. (2005). Identidad corporativa. Madrid: Esic.

Sheinsohn, D. (2011). El poder y la acción a través de la comuniación estratégica: . Buenos Aires: Granica.

Sotelo, Arrieta, & Figueroa. (2015). Medición del Clima Organizacional utilizando calidad en el servicio. Revista Global de Negocios.

Torres, A. (2007). Identidad y política de acción colectiva. México: Gandhi.

Vicher-García, M. (2012). Utilidado futilidad: calidad e ISO en la administración pública. Convergencia, revista de ciencias sociales.

BIOGRAFÍA

Jesús Guillermo Sotelo Asef es miembro del Sistema Nacional de Investigadores como Candidato, Postdoctorado en Administración y Gestión de Planteles Educativos, Doctor en Gobierno y Administración Pública, Licenciado en Administración, Profesor de la Universidad Juárez del Estado de Durango y Centro de Estudios UNIVER Durango, Consultor en Consejeros en Servicios Organizacionales SEOC

Manuela Vargas Hernández, Maestra en Administración Pública, Contador Público profesora de Centro de Estudios UNIVER Durango Consultora en Consejeros de Servicios Organizacionales SEOC,

VULNERABILIDAD EN ESTUDIANTES DE LA FACULTAD DE PEDAGOGIA UNIVERSIDAD VERACRUZANA REGIÓN POZA RICA-TUXPAN

Lilia Esther Guerrero Rodríguez, Universidad Veracruzana
Adoración Barrales Villegas, Universidad Veracruzana
Regina Dajer Torres, Universidad Veracruzana
Marilú Villalobos López, Universidad Veracruzana
Mayté Pérez Vences, Universidad Veracruzana

RESUMEN

El trabajo aquí presentado es un proyecto de Investigación titulado: "Educación Inclusiva y Vulnerabilidad: Una Intervención a Estudiantes de la Facultad de Pedagogía Universidad Veracruzana en la Región Poza Rica-Tuxpan" realizado en el periodo septiembre 2015 – agosto 2016. Su fortaleza principal fue la elaboración de un diagnóstico donde se identificaron las situaciones de vulnerabilidad existentes entre la población estudiantil de la Facultad. La muestra fue de 245 jóvenes universitarios; otra de las fortalezas nos permitió reconocer las políticas educativas a nivel internacional, nacional, estatal e institucional que apoyan a este grupo de estudiantes para favorecer su permanencia y éxito académico. Cabe hacer mención que en enero 2016 en el Global Conference and Finance Proceedings 2016 realizado en Hawaii USA se presentaron informes de las aproximaciones preliminares correspondientes a la primera fase de la investigación.

PALABRAS CLAVE: Vulnerabilidad, Inclusión, Estudiantes, Resultados, Políticas

VULNERABILITY IN STUDENTS OF THE PEDAGOGY FACULTY UNIVERSIDAD VERACRUZANA REGION POZA RICA-TUXPAN

ABSTRACT

The work presented here is a research project titled: "Inclusive Education and Vulnerability: An Intervention to Students of the Faculty of Pedagogy Universidad Veracruzana in the Poza Rica-Tuxpan Region" carried out between September 2015 and August 2016. Its main strength was the elaboration of a diagnosis where the situations of vulnerability existing among the student population of the Faculty were identified. The sample was of 245 university students; Another of the strengths allowed us to recognize educational policies at the international, national, state and institutional levels that support this group of students to promote their permanence and academic success. It should be mentioned that in January 2016 at the Global Conference and Finance Proceedings 2016 held in Hawaii USA reports of the preliminary approximations corresponding to the first phase of the research were presented.

JEL: I1, I23

KEYWORDS: Vulnerability, Inclusion, Students, Results, Policies

INTRODUCCIÓN

Una de las funciones sustantivas que tiene la universidad a nivel global es la responsabilidad de formar a profesionales que contribuyan al desarrollo económico de los países, sin embargo, este nivel educativo cada vez es más limitado para los jóvenes pues requiere de un gran esfuerzo intelectual y el más complicado tal vez, el económico. Es por ello, que para apoyar a esos jóvenes en su proyecto de vida se implementan políticas específicas, en este caso, sobre educación inclusiva para estar acorde a las exigencias internacionales referentes a la educación de calidad. México no es la excepción, y en la búsqueda de una sociedad más justa es que se han promulgado políticas educativas que buscan apoyar a que los jóvenes logren concretar su sueño académico, algunas de ellas las encontramos en: la Ley General de Educación, Plan Nacional de Desarrollo 2013-2018, Programa Sectorial de Educación 2013-2018, Programa Veracruzano de Desarrollo 2016-2018, Plan General de Desarrollo de la Universidad Veracruzana (UV) y Plan de Trabajo Estratégico 2013-2017. Por supuesto siguiendo los lineamientos que marcan organismos internacionales como la Organización de las Naciones Unidas (ONU) y la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO), entre otros.

No obstante, nos encontramos que existen alumnos en la Universidad Veracruzana, específicamente de la Facultad de Pedagogía zona Poza Rica-Tuxpan, que se enfrentan a serias dificultades que ponen en riesgo su permanencia y egreso de la licenciatura pues se enfrentan a un sinfín de situaciones que las políticas educativas no resuelven del todo. Para conocer más sobre el tema, mencionaremos como antecedentes, que en el 2013 se detectaron por parte del Proyecto "Acceso y éxito académico de colectivos vulnerables en entornos de riesgo en Latinoamérica" (ACCEDES por sus siglas), alumnos de toda la región Poza Rica-Tuxpan en situación de vulnerabilidad y posteriormente en septiembre del 2015 y como continuación y seguimiento de aquellos datos obtenidos, se inició una investigación titulada: "Educación Inclusiva y Vulnerabilidad: Una Intervención a Estudiantes de la Facultad de Pedagogía Universidad Veracruzana en la Región Poza Rica-Tuxpan" misma que concluyó en agosto del 2016, el propósito de esta última partía de la preocupación por reconocer a grupos vulnerables propiamente de la Facultad de Pedagogía y buscaba incorporarlos a diversos programas que atendieran a estos colectivos. La fase preliminar de esta investigación se presentó en enero del 2016, en este mismo Congreso.

Los colectivos más recurrentes en nuestra facultad fueron: jóvenes en pobreza, jóvenes provenientes de una comunidad indígena y los jóvenes con alguna discapacidad. Este proyecto tuvo la intención de valorar el impacto que han tenido las políticas institucionales inclusivas en el éxito académico de jóvenes en estado de vulnerabilidad, así como la detección de nuevos colectivos o vulnerabilidades entre los estudiantes de nuevo ingreso y semestres superiores. Es así que, en este trabajo presentamos los resultados de dicha investigación identificando las vivencias que enfrentan nuestros estudiantes para sacar adelante su proyecto de vida académico.

REVISIÓN DE LITERATURA

Uno de los derechos universales que todo ciudadano debería disfrutar es, sin duda, la educación en todos sus niveles; pues es un derecho que conlleva vivir una serie de experiencias para lograr un crecimiento personal, intelectual, moral y por supuesto, económico. Sin embargo, debido a la situación económica, principalmente en nuestro país, no todos los estudiantes pueden cursar y en algunos casos culminar su carrera universitaria. Esta situación no debería impedir su ingreso y egreso a la universidad, no obstante, esta dificultad la encontramos recurrentemente de viva voz de nuestros estudiantes en las aulas. El estado del arte documentado en esta investigación está vinculado especialmente con las políticas educativas mexicanas, de tipo, nacionales, estatales e institucionales que atienden o buscan atender a estos colectivos vulnerables. Como podremos observar en la tabla 1, existe una articulación de esta tríada política todas

ellas relacionadas con una educación con calidad y detalladamente con la inclusión de colectivos vulnerables.

Tabla 1: Alineación de las Políticas Nacionales, Estatales E Institucionales Relacionadas con la Inclusión de Colectivos Vulnerables

Plan Nacional de Desarrollo 2013-2018	**Programa Sectorial de Educación 2013-2018**	**Programa Veracruzano De Desarrollo 2016-2018**	**Plan General de Desarrollo de la UV 2025**	**Plan de Trabajo Estratégico 2013-2017**
Objetivo 3.1. Desarrollar el potencial humano de los mexicanos con educación de calidad	Objetivo 1. Asegurar la calidad de los aprendizajes en la educación básica y la formación integral de todos los grupos de la población. 2. Fortalecer la calidad y pertinencia de la educación media superior, superior y formación para el trabajo, a fin de que contribuya al desarrollo de México.	Estrategia: Mejorar la calidad del sistema educativo veracruzano.	Eje 8.2. Atención integral de los estudiantes	Programa I. Innovación académica con calidad. Programa Programa 3. Atracción y retención de estudiantes con calidad
Objetivo 3.2. Garantizar la inclusión y la equidad en el Sistema Educativo	Objetivo 3. Asegurar mayor cobertura, inclusión y equidad educativa entre todos los grupos de la población para la construcción de una sociedad más justa.	Estrategia: Garantizar el acceso y la permanencia en educación de los grupos vulnerables y en desventaja para una educación inclusiva con perspectiva de género.	Eje 9. Gestión democrática y con transparencia.	

Fuente: Adaptación de la Alineación con las políticas nacionales, estatales e institucionales (UV. Programa de Trabajo Estratégico 2013-2018 p. 99)

En esta tabla se puede identificar que existe una alineación de las políticas mexicanas, en donde convergen propuestas, ideas, objetivos, estrategias para alcanzar una educación inclusiva. Se hace evidente el esfuerzo de todos los órganos de gobierno por cumplir en sus políticas con el tema de la vulnerabilidad, para que los jóvenes puedan integrarse a una sociedad más justa, igualitaria, e inclusiva. Sin embargo al aterrizar las mismas quedan muchos quehaceres pendientes en la realidad de cada instancia. Retomando lo dicho por Echeita Sarrionandia & Ainscow (2011) en su documento "La educación inclusiva como derecho. Marco de referencia y pautas de acción para el desarrollo de una revolución pendiente" establecen que:

"la educación inclusiva es un *derecho positivo* que, por ello, obliga a las autoridades a crear las condiciones para su disfrute efectivo, removiendo en su caso, las circunstancias u obstáculos que impidan su ejercicio, pues de lo contrario estaríamos ante situaciones de discriminación" (p. 31), Cabe señalar que, desafortunadamente en muchas de las situaciones, nuestras autoridades no cumplen en tiempo y en forma en cuanto al cumplimiento de estas políticas debido a diversos factores como su indiferencia, presupuesto, baja comprensión del tema y por supuesto la corrupción, que no permite apoyar más a los estudiantes por ejemplo en el otorgamiento de becas, o en el apoyo para la erradicación de desigualdades que les permitan acceder y/o continuar con sus estudios universitarios. Blanco (2010) señala que:

"el objetivo final de la educación inclusiva es contribuir a eliminar la exclusión social que resulta de las actitudes y las respuestas a la diversidad racial, la clase social, la etnicidad, la religión, el género o las aptitudes, entre otras posibles. Por tanto, se parte de la creencia de que la educación es un derecho humano elemental y la base de una sociedad más justa". (p. 29) En relación a lo anteriormente citado, y en busca de hacer conciencia alusiva al tema de la educación inclusiva, desde nuestra propia participación e investigación hemos buscado generar estrategias institucionales que propicien la inclusión – a partir de la creación de programas de intervención viables por la propia institución-, que busque desde una perspectiva sostenible, el otorgamiento de becas en efecto para aquellos estudiantes que más lo necesitan, a partir de estudios socioeconómicos más precisos y realistas que vayan más

allá de los promedios elevados de rendimientos académicos; hemos tratado de promover la equidad institucional y la erradicación de desigualdades (en la medida de las posibilidades de práctica profesional), pues un estudiante con desigualdades, no siempre puede lograr los promedios académicamente más elevados, pues sus mismas desigualdades, le impiden asistir con regularidad, o cumplir con eficiencia al carecer de recursos para la adquisición de materiales. Para concienciar también en estos aspectos, es que hemos querido participar con nuestras investigaciones en diversos eventos académicos para el intercambio de ideas y difusión de buenas prácticas, (ver Tabla 2), ya que como Cuerpo Académico cultivamos la línea de investigación titulada: Orientación Educativa y Sustentabilidad, por lo que luchamos por una equidad en la educación.

Tabla 2: Asistencia a Eventos Académicos Relacionados con el Tema de Inclusión y Colectivos Vulnerables

Titulo del Trabajo	Evento	Lugar/Fecha
Educación Inclusiva y Vulnerabilidad: Una Intervención a Estudiantes de la Facultad de Pedagogía Universidad Veracruzana en la Región Poza Rica-Tuxpan.	Global Conference and Finance Proceedings 2016.	Hawaii. USA Enero 2016
Condiciones socioeconómicas bajas: un riesgo para la permanencia de las estudiantes de pedagogía	Diálogos sustentables: Género y violencia	Poza Rica, Ver. Méx Febrero, 2016
Educación Inclusiva: oportunidad a jóvenes en condición vulnerable en la Facultad de Pedagogía Universidad Veracruzana en la Región Poza Rica-Tuxpan	5to. Coloquio nacional de investigación educativa REDIE. Tendencias sobre Inclusión en Diferentes Niveles Educativos. Experiencias y Retos.	Durango, Dgo. Méx Marzo, 2016
Los grupos Vulnerables de la Facultad de Pedagogía y la aplicación de políticas educativas que favorecen su inclusión	Congreso internacional de investigación académica Journals en Ciencias y sustentabilidad	Tuxpan, Ver. Méx. Septiembre, 2016
Grupos Vulnerables en la Facultad de Pedagogía Poza Rica: en busca de alcanzar el éxito académico.	XI Encuentro Iberoamericano de Educación	Veracruz, Ver. Méx Octubre, 2016

Fuente: Elaboración propia.

El compartir experiencias, anécdotas y comentarios con colegas de otras regiones y de otros países, nos hace reconsiderar y preocuparnos pero sobre todo ocuparnos del tema de la vulnerabilidad y buscar alternativas para apoyar a nuestros estudiantes en la búsqueda del sueño académico pues no olvidemos que la educación es un derecho y que como profesores tengamos la oportunidad de "enriquecer las formas de enseñar y aprender" como la marca la UNESCO (2005).

METODOLOGÍA

En esta investigación se trabajó con el paradigma cuantitativo, de tipo exploratorio-descriptivo ya que se buscaba identificar a los jóvenes que presentaran algunas condiciones de vulnerabilidad, así como investigar situaciones que dificultaban su permanencia y su egreso de la universidad Fue de carácter transversal ya que solo se llevó a cabo en el periodo de septiembre 2015 a agosto de 2016. Se implementó un instrumento para la recolección de datos donde se usó un cuestionario-escala, dividido en dos partes, la primera estructurada de 21 ítems con tres alternativas de respuesta: Sí, A Veces, No y en la segunda parte se cuestionaba de manera más directa alternativas de respuesta en forma de pregunta abierta para obtener respuestas según las consideraban los encuestados. Las dimensiones diseñadas fueron: Información sociodemográfica, 2) Situación de discapacidad, 3) Pertenencia a una comunidad indígena, Condiciones laborales, 5) Situación económica, 6) Problemas de permanencia en la Universidad. La muestra objeto de estudio fue de 245 estudiantes de un total de 564 de la Licenciatura en Pedagogía en la Región Poza Rica Tuxpan, mismos que fueron calculados de acuerdo a una fórmula estadística ya que se encuestaron estudiantes de todos los semestres.

RESULTADOS

Es aquí donde mostramos resultados significativos de la investigación, en la que podemos observar que las vulnerabilidades latentes en nuestros jóvenes son principalmente las dificultades económicas, la pertenencia a una comunidad indígena y en el menor de los casos, presentar alguna discapacidad principalmente en cuanto a la salud, estas realidades los orilla a vivir situaciones de riesgo para permanecer y concluir con la Licenciatura en Pedagogía. A continuación, enlistamos interpretaciones de las respuestas de algunos cuestionamientos que formaron parte del instrumento aplicado, estas constatan diversas situaciones de vulnerabilidad en nuestros estudiantes. Veamos: Identificamos que existe una gran comunidad de alumnos foráneos, muchos de ellos de extracto humilde e indígena, que los hace viajar diariamente, semanalmente o semestralmente a sus lugares de origen según sean sus condiciones económicas. Cabe señalar que el ser foráneo genera más gastos en lo que incumbe a pensión, transporte, alimentación, entre otros. Cabe destacar que por al momento de esta investigación en nuestra Facultad no encontramos a ningún estudiante con alguna discapacidad motriz, cognitiva, sin embargo identificamos jóvenes con enfermedades crónicas como la diabetes, hipertensión, asma, depresión, problemas visuales o auditivos. Estos padecimientos no los ubica en una discapacidad como tal, pero pueden existir momentos en que se agrave su salud o tal vez ausentarse de clases, no es un problema severo que los aleje en su totalidad de las aulas o que incluso hayan reprobado un ciclo escolar por tales enfermedades, pero a pesar de ser un número reducido de alumnos, implica una vulnerabilidad.

Diecisiete encuestados, hablan alguna lengua indígena, principalmente el náhuatl y totonaco, situación que confirma sus orígenes indígenas aunado en algunos casos, a la situación de pobreza. Estos jóvenes se enfrentan a diversos retos para ser incluidos, aceptados, pues aquí desafían dos factores de vulnerabilidad, uno el origen indígena y por otro, las carencias económicas. Con la intención de estudiar, nos dimos cuenta que una gran parte de nuestro alumnado se ve en la necesidad de alquilar una pensión, departamento o rentar una casa entre varios compañeros, todo esto sobrelleva una serie de gastos al núcleo familiar que limita más los bolsillos de los padres de familia, en un momento económico en nuestro país tan austero, pues hay pocas oportunidades de trabajo, bajos salarios y una inflación que aumenta día con día. Aunado a lo anterior y con el propósito de hacer más solvente su estancia por la Facultad de Pedagogía varios estudiantes buscan la opción de trabajar de manera fija para ayudarse a sí mismos y apoyar a sus padres en el gasto que conlleva una carrera universitaria. En muchas ocasiones estos jóvenes se ven afectados en su rendimiento ya que los horarios repercuten en sus clases o trabajos a entregar; así también hay jóvenes que al verse limitados económicamente buscan alternativas para mejorar sus ingresos económicos por lo que trabajan de manera eventual en varias actividades.

Podemos identificar que un buen número de estudiantes tienen la oportunidad de contar con algún tipo de beca, (véase tabla 3) principalmente la de Manutención (por parte del gobierno estatal y federal), la beca institucional (por parte de la UV) o la de Teléfonos de México (Telmex), Consejo Nacional de Fomento Educativo (Conafe), así como la Fundación del Empresariado en México, A.C. (Fundemex). Estas becas buscan apoyar a jóvenes cuyas familias tengan un ingreso mensual bajo con la intención de apoyarlos en su carrera universitaria. Así también es un estímulo para los estudiantes pues tienen la consigna de mantener un buen promedio académico. Estas becas les permiten ayudarse para comprarse una computadora, pagar su inscripción, alimentación en su estancia en la facultad así como comprarse ropa y calzado e incluso apoyar económicamente en casa.

Tabla 3: Estudiantes Que Tienen Una Beca de Tipo Federal, Estatal o Institucional

	Total	**Manutención**	**Institucional U.V.**	**Telmex**	**Telmex, Manutención**	**Conafe**	**Fundemex**
Si	85	78	2	2	1	1	1
A veces	0						
No	160						

Fuente: Elaboración propia con base a los resultados obtenidos de los estudiantes de la Facultad de Pedagogía.

Los resultados en esta investigación en cuanto a los ingresos semanales para estudiar en los jóvenes nos reflejan una triste realidad para algunos de ellos, el identificar un aspecto tan delicado en la vida personal de cada estudiante, e identificar que subsisten con 60 u 80 pesos mexicanos semanales (un equivalente a 3 a 4 dólares americanos), es una situación muy delicada, pues precisamente son quienes se ven en una situación de vulnerabilidad. Veamos la siguiente tabla 4:

Tabla 4: Relación de Ingresos Económicos Que Perciben Por Semana los Alumnos

Ingresos Económicos por Semana (pesos mexicanos)	**$0**	**$ 60**	**$ 80**	**$ 100**	**$ 120**	**$ 130**	**$ 150**	**$ 200**	**$ 250**	**$ 300**	**$ 350**	**$ 375**	**$ 400**	**$ 450**	**$ 500**	**$ 550**	**$ 600**	**$ 700**	**$ 750**	**$ 800**	**$ 900**	**$ 1000**	**$ 1500**
TOTAL	8	1	3	11	3	1	3	4	18	32	20	1	24	12	59	2	10	14	4	7	1	6	1

Fuente: Elaboración propia con base a los resultados obtenidos de los estudiantes de la Facultad de Pedagogía.

Por último, es el autobús el medio en el que más se transportan nuestros alumnos, seguido del taxi y el caminar. Cabe señalar que los dos primeros generan otro gasto más para el egreso semanal de los alumnos. Por lo que va limitando su economía día a día y por lo tanto un factor que los coloca más en vulnerabilidad. En cuanto a las opciones de responder a las preguntas abiertas es interesante agregar a grandes rasgos los comentarios y expectativas que señalaron los jóvenes encuestados:

> *Que haya más becas de estímulos y que sean más los beneficiados pues hay varios compañeros que a pesar de varios intentos no logran obtenerla y en verdad la necesitan.*
>
> *Que no sean tantos los requisitos que hay que entregar en la solicitud de las becas.*
> *Los jóvenes comentan que con estos apoyos buscan ayudar a sus padres pues no es suficiente lo que estos les otorgan semanalmente.*
>
> *Que se organicen los horarios irregulares en nuestra facultad, ya que no les permiten buscar un trabajo de medio tiempo. Este vendría siendo el principal problema por el cual no pueden trabajar y los puede obligar a desertar*
>
> *Que se busquen descuentos en fondas o con expendios de comida, así como en el transporte.*
> *Que haya condonación en las becas de inscripción y fideicomiso a los más vulnerables.*

En este sentido es en donde como directivos, profesores, tutores, debemos exhortarlos en realizar las debidas gestiones administrativas para que logren una mejor trayectoria académica con las menores restricciones que les permitan concluir su sueño por obtener la Licenciatura en Pedagogía.

CONCLUSIONES

Con la intención de cumplir con políticas incluyentes, la Universidad Veracruzana como nuestra Máxima casa de Estudios en nuestro Estado, brinda la oportunidad a todos los jóvenes que deseen estudiar de ingresar independientemente de su condición social, étnica, económica o de poseer alguna discapacidad. Es una institución de educación superior preocupada y ocupada en hacer valer las políticas educativas relacionadas con los colectivos vulnerables, se ha dado a la tarea de atender la problemática de la inclusión educativa, la diversidad y la atención a los grupos vulnerables, en articulación con las estrategias nacionales y estatales en beneficio en su mayoría de jóvenes veracruzanos en situación de vulnerabilidad que buscan obtener estudios universitarios. En apoyo a estas políticas realizamos esta investigación en que identificamos principalmente en nuestra Facultad tres colectivos vulnerables (estudiantes en situación de pobreza, estudiantes en discapacidad y estudiantes indígenas) cuando el colectivo vulnerable más predominante es el de los estudiantes en situación de pobreza.

Definitivamente el factor económico es el que más afecta a nuestros estudiantes, ya que tienen dificultades para solventar sus gastos diarios como lo es entre otros, el poder alimentarse en el día con día universitario, pasaje, papelería, vestimenta, calzado, ya que tienen un apoyo limitado por parte de sus padres debido a sus propias carencias que enfrentan como familia. Es por ello que se ven en la necesidad de trabajar ya sea de manera eventual o fija para apoyarse mutuamente. Bien es cierto que el trabajar y estudiar en los jóvenes los hace unos sujetos más responsables en su vida profesional, sin embargo en la cotidianeidad estos alumnos no siempre pueden asistir a clases, o en su caso llegan cansados, con retardo o incluso no cumplen con las actividades encomendadas lo que puede orillarlos a un fracaso escolar. Otro aspecto que tiene que ver con la cuestión económica es que gran cantidad de alumnos provienen de ciudades y comunidades cercanas a Poza Rica, lo que los obliga a rentar una pensión, casa o departamento, factor en el que se invierte gran parte de su gasto semanal.

Afortunadamente en nuestra facultad nuestros alumnos con orígenes indígenas quienes hablan el náhuatl, totonaco y otomí, afirmaron que no han recibido ninguna muestra de exclusión, ni marginación por parte sus compañeros, maestros ni autoridades universitarias. Es más, su presencia enriquece las actividades académicas y culturales dentro de la facultad. Sin embargo se enfrentan a otro factor que sí los sitúan en una situación de vulnerabilidad como lo es el económico. Por otro lado, es urgente que los gobiernos a través de sus dirigentes se ocupen atinadamente por los jóvenes en condiciones de vulnerabilidad para apoyarlos en el estudio de una carrera universitaria pues son los responsables de hacer cumplir las políticas, sin embargo si tienen poca visión e ignorancia (como sucede en algunos casos) en este sentido las letras permanecerán, pero las intenciones nunca se llevarán a cabo.

Bien sabemos que los cambios no se dan de la noche a la mañana en cuestión de inclusión pero sí es importante un trabajo en equipo al interior de las universidades, en este caso facultades para apoyar a nuestros estudiantes independientemente de su condición intelectual, nos referimos a esto a que no solo por tener un buen promedio tendrán la oportunidad de una beca, pues tenemos alumnos no del todo brillantes pero sí con un interés por ser licenciados en pedagogía. Sino que se considere las limitaciones económicas para tener la oportunidad de cursar y culminar una carrera universitaria. Con todo lo anterior, es necesario realizar acciones encaminadas a apoyar a estos jóvenes vulnerables y asegurarnos de llevar a cabo este plan de mejora que a continuación detallamos con la intención de favorecer la inclusión y mejorar las políticas inclusivas al interior de la facultad:

Llevar un seguimiento de aquellos jóvenes que no fueron beneficiados con algún tipo de beca para gestionar administrativamente y logren alcanzar el beneficio de la beca. Apoyar a los jóvenes en colocar su horario de clases en sólo un turno ya sea matutino o vespertino. Aplicar al inicio las encuestas aplicadas a nuestros alumnos para conocer su grado de vulnerabilidad y poder apoyarlos de manera más personalizada y orientarlos adecuadamente cumpliendo con nuestras funciones de tutores. Fortalecer el sistema tutorial y

con ello identificar a aquellos jóvenes que verdaderamente sufran de una limitada condición económica que ponga en riesgo su vida universitaria o que esto los mantenga en incertidumbre por la misma situación.

Buscar proveedores de alimentación cercanos a la facultad y que ofrezcan precios más accesibles para los estudiantes de la Facultad.

Establecer contactos con los prestadores de servicios cercanos a la Facultad y crear un catálogo de ofertas de trabajos de medio tiempo para los alumnos.

Convenios de colaboración con la Cámara Nacional de Comercio, (CANACO), Cámara Nacional de la Industria de Restaurantes y Alimentos Condimentados (CANIRAC), con la intención de buscar becas de alimentación para los jóvenes de bajos recursos.

Consideramos que el departamento de Vinculación en conjunto con nuestro Cuerpo Académico: Gestión e Investigación Educativa Transdisciplinaria (GIET), mismo que en su línea de generación: 1) Orientación Educativa y Sustentabilidad, podría llevar a cabo las anteriores gestiones en beneficio de nuestros estudiantes.

Apoyar a los mejores promedios en la condonación de fideicomiso y/o inscripción. Implementar talleres de alguna habilidad que posean los mismos estudiantes para que quien los ofrezca, obtenga algún beneficio económico. Implementar un taller de alguna habilidad que tengan como pedagogo y así recibir alguna remuneración. Que se difundan los diferentes tipos de becas que existen pues en ocasiones sólo se tiene conocimiento de algunas de las becas y las hay de servicio social, de transporte, deportivas, de inscripción, etc. Establecer convenios con las empresas de transporte citadino y regionales para que los alumnos obtengan descuentos tanto para la ciudad como cuando se dirigen a su destino familiar ya que incluso hay alumnos que hacen el esfuerzo de viajar diariamente fuera de la ciudad.

Estos son sólo algunas propuestas que se pueden implementar con la intención de apoyar a nuestra juventud veracruzana a alcanzar su proyecto de vida y éxito académico. Como ha quedado en evidencia en la presente investigación, la condición económica afecta sobremanera a la mayoría de nuestros estudiantes, este factor de vulnerabilidad es el que más aqueja y pone en riesgo su permanencia por la Facultad de Pedagogía. Como profesores e investigadores es necesario que nos encarguemos de ir suprimiendo las desigualdades en todos los aspectos e ir incluyendo y motivando a pesar de las adversidades a todos esos jóvenes que tengan el interés por estudiar, por contribuir en el desarrollo económico de nuestro país y sobre todo orientarlos a que alcancen su propio desarrollo personal y profesional.

BIBLIOGRAFÍA

Blanco (2010). Citado por Echeita Sarrionandia, G., & Ainscow, M. (2011). La educación inclusiva como derecho. Marco de referencia y pautas de acciòn para el desarrollo de una revolución pendiente. Recuperado en http://observatorioperu.com/2013/Mayo/Educacion%20Inclusiva%2013.pdf

Echeita Sarrionandia, G., & Ainscow, M. (2011). La educación inclusiva como derecho. Marco de referencia y pautas de acciòn para el desarrollo de una revolución pendiente. Recuperado en http://observatorioperu.com/2013/Mayo/Educacion%20Inclusiva%2013.pdf

Gairín J., Palmeros, G. y Barrales, A. (2014) Universidad y Colectivos Vulnerables. México: Lirio

Gairín J., Rodríguez, D y Castro, D. (2012). Éxito académico de colectivos vulnerables en entornos de riesgo en Latinoamérica. Madrid: Wolters Kluwer

Guerrero L., Barrales A., Dajer, R. (2016) Educación Inclusiva y Vulnerabilidad: Una Intervención a Estudiantes de la Facultad de Pedagogía Universidad Veracruzana en la Región Poza Rica-Tuxpan.(735-744) Recuperado en: http://www.theibfr.com/ARCHIVE/ISSN-1941-9589-V11-N1-2016.pdf

ONU (2000). Declaración del Milenio. Resolución aprobada por la Asamblea General. Nueva York:

Organización de las Naciones Unidas. Consultada en: http://www.un.org/spanish/milenio/ares552s.htm 18 de julio de 2016.

Plan Nacional de Desarrollo 2013-2018. Gobierno de la República. México. Extraido el 28 de marzo del 2017 desde: http://pnd.gob.mx/

Programa Veracruzano de Desarrollo 2016-2018. Extraído el 1 de abril del 2017 desde: http://187.174.252.244/caev/pdfs/POA/2017/GACETA-OFICIAL-NUM-EXT-476-TOMO-IV.pdf p.301 y 302

Universidad Veracruzana (2016). Programa de trabajo estratégico 2013-2018. Recuperado de: http://www.uv.mx/programa-trabajo/Programa-de-Trabajo-Estrategico-version-para-pantalla.pdf

BIOGRAFÍA.

Lilia Esther Guerrero Rodríguez, es Licenciada en Pedagogía, Maestra en Educación y Doctora en Educación. Profesora de Tiempo Completo, adscrita a la Facultad de Pedagogía de la Universidad Veracruzana. Se puede contactar en Calle 12 # 215 Col. Cazones, Poza Rica, Ver. México. Colaboradora del Cuerpo Académico de Gestión e Investigación Educativa Transdisciplinaria (GIET).

Adoración Barrales Villegas, es Licenciada en Pedagogía, Maestra en Educación y Doctora en Calidad y Procesos de Innovación Educativa. Es profesora de Tiempo Completo, adscrita a la Facultad de Pedagogía de la Universidad Veracruzana. Se puede contactar en Calle 12 # 215 Col. Cazones, Poza Rica, Ver. México. Líder del Cuerpo Académico de Gestión e Investigación Educativa Transdisciplinaria GIET.

Regina Dajer Torres, es Licenciada en Pedagogía, Maestra en Tecnología Educativa y Doctora en Educación. Es profesora de Tiempo Completo, adscrita a la Facultad de Pedagogía de la Universidad Veracruzana. Se puede contactar en Calle 12 # 215 Col. Cazones, Poza Rica, Ver. México. Forma parte del Núcleo del Cuerpo Académico de Gestión e Investigación Educativa Transdisciplinaria GIET.

Marilú Villalobos López, es Licenciada en Pedagogía, Maestra en Educación y Doctora en Educación con Énfasis en Mediación Pedagógica. Es profesora de Tiempo Completo, adscrita a la Facultad de Pedagogía de la Universidad Veracruzana. Se puede contactar en Calle 12 # 215 Col. Cazones, Poza Rica, Ver. México. Forma parte del Núcleo del Cuerpo Académico de Gestión e Investigación Educativa Transdisciplinaria GIET.

Mayté Pérez Vences, es Licenciada en Pedagogía, Maestra en Educación y Doctora en Educación con Énfasis en Mediación Pedagógica. Es profesora de Tiempo Completo, adscrita a la Facultad de Pedagogía de la Universidad Veracruzana. Se puede contactar en Calle 12 # 215 Col. Cazones, Poza Rica, Ver. México. Es Colaboradora del Cuerpo Académico de Gestión e Investigación Educativa Transdisciplinaria GIET.

LA PERCEPCIÓN DE LAS AGENCIAS ADUANALES DERIVADO DEL FUNCIONAMIENTO 24 HORAS DE LA ADUANA EN EL PUERTO DE MANZANILLO, COLIMA

Noé López Alvarado, Universidad de Colima
Germán Israel Silva Aguilar, Universidad de Colima
Ariel Gutiérrez Ortiz, Universidad de Colima
Manuel Rubio Maldonado, Universidad de Colima

RESUMEN

La presente investigación se llevó a cabo dentro del contexto en el que se desarrolla la autoridad aduanera mexicana, caso particular la Aduana de Manzanillo, Colima, la cual durante el segundo trimestre del año 2016 entró en un nuevo esquema de operaciones conocido como 24/7 (24 horas los 7 días de la semana), el cual está centrado en una evidente ampliación de las jornadas de trabajo, para poder llevar a cabo el despacho aduanero en tiempos extraordinarios. En este sentido, se centró la búsqueda de información en la relación existente entre esta nueva modalidad de la Aduana y las Agencias Aduanales del mismo puerto, tomando en cuenta cuatro áreas específicas de investigación, como lo son las operaciones, el recurso humano, la sustentabilidad y el aspecto legal, con lo cual se determinó la influencia que ejerce el esquema 24/7 en estos aspectos mencionados dentro de las Agencias Aduanales.

PALABRAS CLAVES: Globalización, Comercio Exterior, Aduana, **Despacho de Mercancía,** Agente Aduanal.

ABSTRACT

This research was conducted within the context in which the Mexican customs authority is developed, a particular case is the Manzanillo, Colima Customs, which in the second quarter of 2016 entered a new scheme of operations known as 24/7, which is centered on an obvious extension of the working schedule to carry out customs clearance in extraordinary times. In this sense, the search for information focused on the relation between this new form of Customs and Customs Agencies in the same port, taking into consideration four specific areas of research, such as operations, human resources, sustainability and legal aspect, which the influence of the 24/7 scheme in these mentioned aspects within the Customs Agencies determined.

JEL: J00, K00,K20, O20,O21

KEYWORDS: Globalization, Trade International, Customs**,** Dispatch of goods, Customs Agent.

INTRODUCCIÓN

La Aduana de Manzanillo actualmente está inserta en un esquema el cual demanda operaciones las 24 horas los 7 días de la semana lo cual tiene como finalidad generar un eficiente desempeño y cumplir con los objetivos de dicho esquema que son agilizar, automatizar, facilitar y mejorar los procesos del despacho de mercancías, esto no depende totalmente de Aduana sino que requiere el trabajo conjunto de otros actores, y en este caso particular de las Agencias Aduanales, los cuales representan en la actualidad la columna vertebral en transacciones de comercio exterior de México. La presente investigación tiene como objetivo determinar el impacto que genera la operatividad de Aduana 24/7 en las Agencias Aduanales del Puerto de Manzanillo, realizando un análisis específico de cuatro aspectos de estas empresas, como lo son el contexto

legal, operacional, los recursos humanos y la sustentabilidad con que cuenta las mismas. Las aduanas de un país influyen de manera determinante en el proceso de integración económica sobre todo en el concierto regional, y con los bloques comerciales de otros continentes, en el caso de México particularmente con América del Norte (Trejo, 2014). El comercio internacional ha ido cambiando ante las demandas del consumidor, lo que ha hecho necesario hacer frente a la inminente evolución de la globalización, por lo que las aduanas en el marco de esta tendencia deben ser facilitadoras del comercio exterior a través de la simplificación tributaria y reglamentaria. El correcto cumplimiento de estas funciones puede fomentar un mercado justo, garantizar la entrega oportuna y reducir los costos del comercio internacional, lo que conlleva a la optimización de la logística internacional y la ventaja competitiva de las empresas y naciones en la cadena de valor global (Shujie & Zhao, 2009 citado por Zamora & Lenin, 2013) (Zamora & Lenin, 2013).

La colaboración de las empresas y aduana es un pilar que busca la asociación con el sector privado el cual colabore en las tareas de garantizar la seguridad y confiabilidad de la cadena logística internacional, a través de la participación de empresas que ofrezcan un nivel elevado de garantías de seguridad y a su vez se traduzca en beneficios para las mismas, tales como agilidad en los trámites, menos revisiones de sus embarques, entre otros (Trejo, 2014). La modernización de las leyes aduaneras y sus regulaciones, atiende a la necesidad de regirse por un soporte en el ambiente legal como una gama de estándares comprometidos en mejorar las operaciones aduaneras con miras a estandarizar y armonizar las políticas y procedimientos aduaneros a nivel mundial (De Wulf & Sukol, 2005). La eficiencia operativa aduanera está dada por: Numero de aduanas, dependencias involucradas, numero de etapas del despacho, porcentajes de revisión, personal, horarios, relación capacidad instalada utilizada, tiempos del despacho aduanero, costos del despacho aduanero, sistemas de información al usuario, incidencias en materia de seguridad y la relación que estas guardan con el tamaño de mercado. Si estas en conjunto tienen un comportamiento eficiente, el sistema será operativamente eficiente (Díaz, 2007). De esta manera podemos destacar que la buena administración de los recursos humanos es el soporte de una administración aduanera efectiva y eficiente. Dentro del desempeño de aduana la administración de recursos humanos es multifacética, pues incluye la contratación, la instrucción, la compensación del personal y la promoción, así como el cumplimiento de la ley (De Wulf & Sukol, 2005).

METODOLOGÍA

En México Ley Aduanera (2013)**, reconoce al Agente Aduanal en su** ***Artículo 159*** **como** la persona física autorizada por la Secretaría de Hacienda y Crédito Público, mediante una patente, para promover por cuenta ajena el despacho de las mercancías, en los diferentes regímenes aduaneros previstos en esta Ley. En el proceso de conformación del marco teórico se tomó en cuenta los aspectos que pudieran llegar a tener mayor relevancia en el desempeño de las actividades de las Agencias Aduanales y Aduana 24/7. La metodología empleada es "metodología mixta", se llevó a cabo la recolección de información a través de la aplicación de una encuesta en las diferentes Agencias Aduanales concentradas en la ciudad y puerto de Manzanillo, con lo cual es posible recabar datos que fueron procesados con métodos cualitativos y cuantitativos que permitan analizar y transcribir dicha información. Se tomó una muestra representativa de la población (Tabla 1), con la cual su análisis permitió inferir conclusiones válidas acerca del total de las Agencias Aduanales, se obtuvo una muestra finita con base en una ecuación (Véase Anexo 1), la cual determinó el número de Agencias a entrevistar.

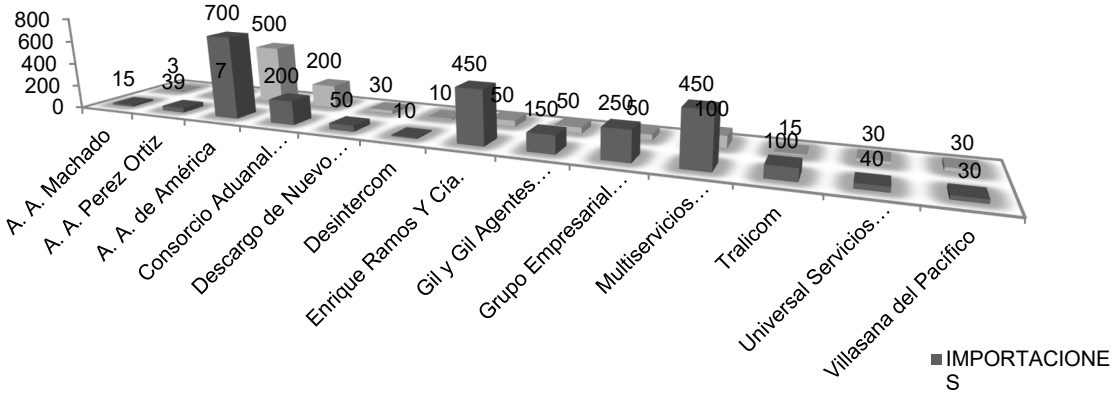
Tabla 1:Agencias Aduanales Entrevistadas

1	**Agencia Aduanal Machado, S.C.**
2	Agencia Aduanal Pérez Ortiz, S.C.
3	Agencia Aduanera de América, S.C.
4	Consorcio Aduanal Servi-Port, S.C.
5	Descargo de Nuevo Laredo S.A. de C.V.
6	Desintercom, S.C.
7	Enrique Ramos Y Cía., S.C.
8	Gil y Gil Agentes Aduanales, S.C.
9	Grupo Alianza Estratégica Portuaria
10	Grupo Empresarial Aduanal, S.C.
11	Grupo Logix, S.A de C.V.
12	Mexshipping Agencia S.A. de C.V.
13	Multiservicios Aduanales de Manzanillo
14	NAD Global
15	Oñate Willy y Compañía, S.C.
16	Tralicom, S.C.
17	Universal Servicios Logísticos Integrales
18	Villasana del Pacífico, S.A. de C.V.

La presente investigación permitirá determinar si la modificación en el esquema de operaciones 24/7 de la Aduana del Puerto de Manzanillo influye de manera positiva en el desempeño de las actividades de las demás organizaciones vinculadas al Comercio Exterior, en este caso particular en las Agencias Aduanales tomando en cuenta sus operaciones, recursos humanos, sustentabilidad y aspectos legales con que cuentan las mismas.

RESULTADOS

Figura 1: Promedio de Operaciones Por Mes, Medido En Importaciones y Exportaciones Por Agencia Aduanal

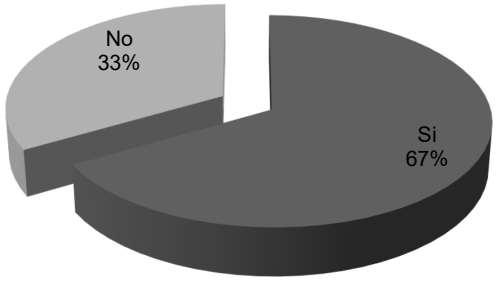


El análisis del contenido, se llevó a cabo mediante la observación y combinación de la información

cuantitativa la cual está representada en promedios y métodos simples, que permite transcribir los aspectos cualitativos para una mejor comprensión

La Figura 1: Fue Creado Tomando en Cuenta Información Parcial de las Agencias Aduanales Entrevistadas, Debido a Que en Algunos Casos la Información No Pudo Se Recabada Por Cuestiones de Políticas Empresariales.

Figura 2: Agencias aduanales que cuentan con las medidas de seguridad necesarias para operar 24/7.



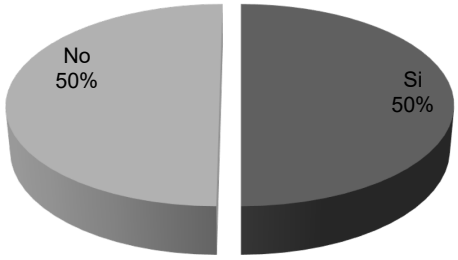


Figura 4: Agencias aduanales que cuentan con medidas que apoyan el desarrollo sustentable.

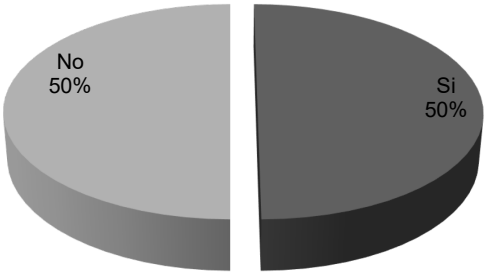
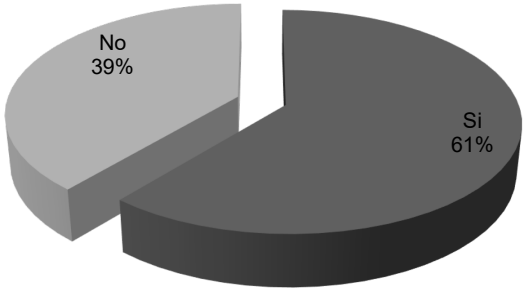


Figura 5. Agencias aduanales que consideran que aduana esta en condiciones para operar 24/7.



CONCLUSION

De manera general se puede agregar que la percepción que se tiene por parte de las Agencias Aduanales, de este nuevo esquema de operaciones de Aduana 24/7, es que este último favorece el desempeño de las Agencias pero requiere la coordinación de todas las demás organizaciones involucradas en este procedimiento aduanero. En cada uno de los aspectos estudiados tenemos que:

Operaciones

Las operaciones de las Agencias Aduanales representarían un incremento, dado que una de las ventajas más evidentes para estas al apegarse a la modalidad 24/7 está dada por una mayor agilidad en el proceso del despacho de mercancía, lo cual trae una mayor fluidez en las operaciones del puerto y por ende en las empresas, lo cual se ve reflejado directamente en la minimización en los costos de almacenaje y al final de la cadena se traduce en clientes satisfechos. Mientras tanto en las desventajas podemos enumerar un evidente incremento en los costos operativos, debido a la contratación y capacitación del personal encargado de cubrir los turnos nocturnos, una desventaja más que podría tomarse en cuenta es que aquellas Agencias que no se inserten en el esquema 24/7 podrían perder poder en el mercado, lo cual podría representar visibles pérdidas económicas beneficiando a aquellas empresas preparadas y capacitadas para entrar en el esquema 24/7 que ya opera Aduana para exportación, importación por copia simple, salida de vacíos y salida de planas. También se puede rescatar que el tiempo estimado para realizar un proceso de despacho aduanero de importación por parte de las Agencias se realiza en un plazo aproximado de 3 días (72 hrs), mientras que el de exportación se lleva a cabo en 48 hrs o su equivalente 2 días, se prevé que los tiempos destinados a estos procedimientos lleguen a ser mínimos.

Recursos Humanos : Se puede inferir en que un 50% de Agencias, cuentan con el personal capacitado para llevar a cabo operaciones las 24 horas los 7 días de la semana, lo cual representa una ventaja para insertarse en este esquema ya que la inversión en términos de capacitación sería mínima. Sin embargo el resto de las Agencias no cuenta con el personal necesario, por lo cual estas consideran que es una desventaja evidente pues tienen que llevar a cabo la contratación y/o capacitación del personal especializado en cubrir las operaciones que se requieran al ampliar los horarios a la modalidad 24/7.

De esta misma manera del total de las Agencias un 67 % cuenta con las medidas de seguridad necesarias para insertarse en operatividad las 24 horas los 7 días de la semana, ya que cuentan con la infraestructura y las medidas que requieren las mismas, algunas cuentan con certificaciones, como NEEC (Nuevo Esquema de Empresas Certificadas, es un programa que busca fortalecer la seguridad en la cadena logística del comercio exterior) y BASC (Business Alliance for Secure Commerce (por sus siglas en inglés), es una alianza empresarial internacional que promueve un comercio seguro en cooperación con gobiernos y organismos internacionales). El resto de las Agencias Aduanales entrevistadas, representan a aquellas empresas que no están capacitadas con las medidas de seguridad para insertarse en el esquema de operaciones 24/7, es decir un 33 %.

Sustentabilidad: Un porcentaje mínimo de las Agencias Aduanales, es decir un 28%, cuenta con certificaciones ambientales, de las cuales un 11.11 % son Empresas Socialmente Responsables (ESR) y un 5.6 % cuenta con una Certificación ISO 14000, mientras que el resto de las empresas no cuentan con certificaciones ambientales de este o algún otro tipo. Los resultados del análisis demuestran que un mayor número de Agencias Aduanales no cuentan con medidas que fomenten la preservación del medio ambiente, sin embargo quienes aplican estas medidas lo realizan llevando a cabo acciones al interior de la empresa como lo son reciclaje de papel, capacitación al personal y manteniendo espacios libres de humo, y algunas otras acciones externas como lo son donaciones de plantas y aportaciones a asociaciones civiles. Por lo tanto el porcentaje que destinan estas empresas al llevar a cabo estas actividades representa un 3 %.

Legal: Dentro de la opinión de las Agencias Aduanales nos encontramos que un 50 % de estas que considera que la Aduana del Puerto de Manzanillo está preparada para llevar a cabo el despacho de mercancía bajo la modalidad 24/7, lo que requiere la coordinación de operadores portuarios, transportistas y las demás empresas o dependencias involucradas para poder llevar a cabo el despacho de la mercancía.
Otro aspecto a tomar en cuenta de las Agencias es que se considera que se tiene la infraestructura y los espacios necesarios, sin embargo contrario la contratación de personal para dichas operaciones es

indispensable lo cual debe considerar Aduana. Por otro lado se puede aportar que no debería haber un mayor número de incidencias con la ampliación de los horarios, pues el control y los parámetros deberían ser los mismo bajo la modalidad 24/7, de igual manera se podría tomar en cuenta que se tiene un mayor tiempo para llevar a cabo las revisiones en caso de ser necesarias, lo cual minimiza la posibilidad de incurrir en algún error.

ANEXO 1: DETERMINACIÓN DE LA MUESTRA

$$n = \frac{K^2\, N\, p\, q}{e^2(N-1) + K^2\, p\, q}$$

Fuente: Spiegel & Stephens, 2009.

Donde:

K	1.65	A Un 90 % de Confianza
N	250	Agentes Aduanales en Manzanillo.
P	10	% de la población aproximadamente no tiene la característica deseada de tener actividad relacionada con la Aduana.
Q	90	% de la población aproximadamente tiene la característica deseada de tener actividad relacionada con la Aduana.
E	10	% es el nivel de significancia.

BIBLIOGRAFÍA

De Wulf, L., & Sukol, J. B. (Noviembre de 2005). Manual de modernización de aduanas. Obtenido de Banco Mundial: http://www-

wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2007/02/05/000020439_20070205111816/Rendered/PDF/314770SPANISH01dernization01PUBLIC1.pdf

Díaz, J. A. (Mayo de 2007). Sistema aduanero mexicano: conformación y eficiencia. Obtenido de http://cicsa.uaslp.mx/bvirtual/tesis/tesis/Sistema_Aduanero_Mexicano__Conformaci%C3%B3n_y_Eficiencia/Tesis-Sistema%20Aduanero%20Mexicano%20Conformacio%20y%20Eficiencia.pdf

Ley Aduanera. (2013). México : Diario Oficial de la Federación.

Spiegel, M., & Stephens, L. (2009). EStadística. México: Mc Graw Hill.

Trejo, P. (1 de Mayo de 2014). Modernización de las aduanas y ¿un nuevo código aduanero? Obtenido de http://www.derecho.unam.mx/investigacion/publicaciones/revista-cultura/pdf/CJ2_Art_1.pdf

Zamora, A., & Lenin, J. (30 de Abril de 2013). Competitividad de la administración de las aduanas en el marco del comercio internacional. Obtenido de http://www.redalyc.org/articulo.oa?id=39533059009

BIOGRAFÍA

Noe Lopez Alvarado, es profesor de tiempo completo en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en la Escuela de Comercio Exterior, av. Elías Zamora Verduzco 269 Col. Valle de las garzas. Manzanillo, Colima, México,

German Israel Silva Aguilar, es profesor de tiempo completo en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en la Escuela de Comercio Exterior, av. Elías Zamora Verduzco 269 Col. Valle de las garzas. Manzanillo, Colima, México,

Ariel Gutiérrez Ortiz, es profesor de tiempo completo en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en la Escuela de Comercio Exterior, av. Elías Zamora Verduzco 269 Col. Valle de las garzas. Manzanillo, Colima, México,

Manuel Rubio Maldonado, es profesor de tiempo completo en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en la Escuela de Comercio Exterior, av. Elías Zamora Verduzco 269 Col. Valle de las garzas. Manzanillo, Colima, México,

CERTIFICACIÓN NEEC, COMO HERRAMIENTA DEL AUTOTRANSPORTE PARA LOGRAR LA COMPETITIVIDAD EN EL COMERCIO EXTERIOR

Germán Israel Silva Aguilar, Universidad de Colima
Livier Alejandra Pérez Tapia, Universidad de Colima
Karla Teresa Vargas López, Universidad de Colima
Noé López Alvarado, Universidad de Colima

RESUMEN

La globalización del comercio exterior, requiere de entes con mayor nivel de confiabilidad en la prestación de servicios, esto, se puede logra a partir de la certificación bajo el Nuevo Esquema de Empresas Certificadas, logrando con ello adquirir un valor agregado que les permite ser más competitivos en el ámbito del comercio exterior y sobre todo llegan a ser confiables para las autoridades aduaneras. A partir de un muestreo no probabilístico se llevó un estudio exploratorio, descriptivo y documental para identificar los beneficios que genera la certificación NEEC en las empresas transportistas, evidenciando además los principales motivos por los que las empresas transportistas ubicadas en el Puerto de Manzanillo, Colima aún no se han certificado bajo dicho esquema, disminuyendo su nivel de competitividad.

PALABRAS CLAVE: Certificación NEEC, Empresas Transportistas, Competitividad

NEEC CERTIFICATION, AS A TOOL OF THE FMCSRS TO ACHIEVE COMPETITIVENESS IN FOREIGN TRADE

ABSTRACT

The foreign trade globalization requires entities with highest levels of confidence in providing services, this can be obtained by the certification under the New Scheme for Certified Companies, achieving value added to be more competitive in the foreign trade market and most important it allows to have trust from the custom authorities. From the nonprobability research performed, a documentary and field analysis will be done to identify the benefits provided by the (New Scheme of Certified Companies) in the transport agencies, providing evidence of the main reasons why transport agencies in the port of Manzanillo, Colima haven't certificated yet in the New Scheme, having less competitive than others.

JEL: L91, R12, R49

KEYWORDS: Certification NEEC, Transport Agencies, Competitive

INTRODUCCIÓN

Los riesgos en materias de seguridad, medio ambiente, terrorismo, crimen organizado, contrabando, entre otros, que enfrentan los países en el intercambio de mercaderías han obligado a que las autoridades aduaneras tomen medidas para asegurar el intercambio de las mismas, sin limitarse únicamente a los controles aduaneros tradicionales utilizados actualmente. Así mismo, ha motivado el incremento en materia de colaboración entre las aduanas, lo que generará una mayor certidumbre en la cadena logística global. La figura del Operador Económico Autorizado es uno de los mecanismos, seguramente el más importante, a través del cual las aduanas van a desarrollar este nuevo papel en beneficio del comercio legítimo. Desde

los atentados del 11 de Septiembre de 2001, el terrorismo ha influido en gran parte de la historia política y económica del mundo, acontecimiento en el cual el comercio se ha visto drásticamente envuelto, es por ello, que Estados Unidos puso especial atención a los asuntos de seguridad. Si bien inicialmente el foco se orientó al fortalecimiento de los sistemas de seguridad vinculados al transporte aéreo y marítimo, hoy la atención se centra en asegurar la cadena logística completa, lo que obviamente incluye el modo terrestre de transporte, por lo que se implementó el programa Customs Trade Partnership Against Terrorism (C-TPAT), diseñado para proteger los contenedores de carga contra los actos de terrorismo; dicho programa busca prevenir y disuadir a los terroristas de utilizar las cadenas comerciales de abastecimiento para transportar bombas, armas de destrucción masiva, armas biológicas o químicas, y partes componentes para el ensamblaje de armas.

En junio de 2005, los miembros de la Organización Mundial de Aduanas (OMA) aprobaron por unanimidad el Marco de Estándares SAFE para Asegurar y Facilitar el Comercio Global, el cual contempla la figura relativa a los Operadores Económicos Autorizados, y en el que se establecen los principios, condiciones y normas que las Administraciones de Aduanas de los países afiliados deben tomar a modo de pautas mínimas para la implementación de programas que mejoren la seguridad. (SAT, 2015) En efecto, la Administración General de Aduanas ya juega un papel importante en la prevención contra el terrorismo y bioterrorismo, estableciéndose dentro de la Administración General de Aduanas una unidad administrativa encargada de coordinar todos los programas de seguridad y emergencia en el ámbito de su competencia, así como para servir como enlace con las Aduanas de los gobiernos extranjeros y agencias de seguridad y emergencia bajo esquemas de inteligencia y respuesta inmediata, sobre traslado, tráfico y detección de personas, mercancías o medios de transporte que representen alto riesgo para la seguridad nacional e internacional, dentro del ámbito de su competencia. De esta manera, la garantía en la seguridad en la cadena logística internacional es solamente un paso en el proceso para fortalecer y preparar a las Administraciones de Aduanas para los retos del siglo XXI.

La Secretaría de Hacienda y Crédito Público con el objeto de promover la simplificación y reducir tiempos y costos de operación, estableció el registro de empresas certificadas el 11 de octubre de 2002, mediante la Tercer Modificación de las Reglas de Carácter General en Materia de Comercio Exterior, en diciembre del mismo año el Congreso de la Unión incorporó este esquema en la Ley Aduanera. Así, el gobierno mexicano a fin de cumplir con el compromiso internacional asumido al adherirse al Marco SAFE con la carta de intención firmada por el SAT, a través de la Administración General de Aduanas, estableció el Nuevo Esquema de Empresas Certificadas (NEEC), programa que busca fortalecer la seguridad de la cadena logística del comercio exterior a través de la implementación de estándares mínimos en materia de seguridad internacionalmente reconocidos en coordinación con el sector privado y que otorga beneficios a las empresas participantes. En ese sentido, el autotransporte terrestre como parte esencial en la cadena de suministro, al ser el medio por el cual se realiza el mayor traslado de mercancías, resulta de gran importancia en la actualidad, que dichas corporaciones cuenten con una certificación que les permita posicionarse como ente confiable para sus clientes, garantizando la mejora continua en los servicios que ofertan actualmente, haciéndolos más competitivos y sobre todo seguros en la cadena global de suministros, programa que en México se puso en marcha a partir del año 2012.

Con base en lo anterior, y de acuerdo a lo establecido por el SAT (2015) las empresas que deseen pertenecer al NEEC deben cumplir ciertos requisitos, los cuales se pueden englobar en tres principios de cumplimiento: fiscal, aduanero y seguridad; teniendo como consecuencia la facilitación y agilización del cruce de mercancías, protección en mayor medida de los embarques, mejorando además, los tiempos en la exportación e importación, elevando así el nivel de competitividad de las empresas participantes. Para el SAT, el objetivo del programa NEEC bajo el esquema de Operador Económico Autorizado, es garantizar niveles mínimos de seguridad y facilitar el flujo del comercio internacional, forjando alianzas sólidas entre el sector público y privado que permitan fortalecer la seguridad de toda la cadena de suministro y construir relaciones de confianza que permiten consolidar el reconocimiento mutuo con las aduanas de otros países.

Por lo que, considerando la inseguridad que actualmente atraviesa nuestro país en todos los campos y con el fin de fortalecer su mercado desde la obtención de nuevos clientes y hacer sentir más seguros a los anteriores, es por eso, que a través del NEEC, se busca la implementación de mejores prácticas de seguridad basadas en estándares internacionales, asegurando la autoridad que los procedimientos y controles implementados por los actores de la cadena logística, que para la presente investigación se enfocó al autotransporte terrestre, garanticen la seguridad en el intercambio de las mercancías, obteniendo más beneficios para éstos como para sus clientes, dentro de las más significativas a saber: disminución de los tiempos de entrega de las mercancías, así como de los gastos logísticos, como también, la obtención de carriles exclusivos para agilizar su despacho, incrementando así su competitividad. A fin de obtener los beneficios citados, el programa obliga a los exportadores e importadores a mejorar las prácticas de seguridad en cada nivel de la cadena de abastecimiento. A cambio de ello, las compañías que son miembros se benefician de un cruce más rápido por las fronteras y de inspecciones reducidas, los cuales implican significativos beneficios monetarios y competitivos tanto para la empresa de autotransporte como para el importador. Con el objetivo de conocer si las empresas certificadas bajo el NEEC, incrementan su competitividad en el comercio exterior, se realizó la investigación con la empresa Transcar, S.A. de C.V., ubicada en el Estado de Jalisco, pionera en la certificación citada, de igual manera, se investigó a empresas ubicadas en el Puerto de Manzanillo, Colima, a fin de conocer, si cuentan con ventajas competitivas sin la certificación NEEC.

REVISIÓN LITERARIA

La teoría del comercio internacional de la Ventaja Competitiva creada por Michael Porter explica que la estrategia elegida y seguida por un productor puede determinar y sustentar su suceso competitivo. "La ventaja competitiva crece fundamentalmente en razón del valor que una empresa es capaz de generar. El concepto de valor representa lo que los compradores están dispuestos a pagar, y el crecimiento de este valor a un nivel superior se debe a la capacidad que ofrecen precios más bajos en relación a los competidores por beneficios equivalentes o proporcionar beneficios únicos en el mercado que puedan compensar los precios más elevados. (…) Una empresa se considera rentable si el valor que es capaz de generar es más elevado de los costos ocasionados por la creación del producto. A nivel general, podemos afirmar que la finalidad de cualquier estrategia de empresa es generar un valor adjunto para los compradores que sea más elevado del costo empleado para generar el producto. Por lo cual en lugar de los costos deberíamos utilizar el concepto de valor en el análisis de la posición competitiva". (WEB Y EMPRESAS, s/d) Para que una empresa logre una real capacidad de generar valor a largo plazo su estrategia empresarial debe enfocarse en trazar un plan de ventaja competitiva sostenible en el tiempo.

Según Porter, (2009) para lograr una ventaja competitiva existen tres tipos de estrategias genéricas a seguir para asegurar el crecimiento del valor de una empresa: el liderazgo por costos, diferenciación y enfoque: La estrategia de liderazgo por costos consiste en la producción de un producto a un precio menor al de su competencia, para así poder ofertarlo en el mismo mercado pero a un precio inferior, siendo más atractivo para los clientes, lo anterior, siempre y cuando la empresa se encuentre capacitada para ofertar el producto a un precio más bajo. La estrategia de diferenciación se refiere a la distinción de un producto por sus características peculiares frente a los demás productos ofertados en un mercado, ofreciendo al consumidor un producto único, que por sus características se diferencia del resto de los bienes, es aplicado por productores que no apuestan necesariamente a un elevado porcentaje de consensos en términos generales, sino en compradores que buscan características peculiares del producto. Las áreas de diferenciación pueden ser: producto, distribución, ventas, comercialización, servicio, imagen, entre otros, de igual manera una de las actuaciones de estrategia para la diferenciación es la oferta de un servicio al cliente más específico y capacitado para proporcionar más seguridad a los compradores en el tiempo. Finalmente, la estrategia de enfoque es aquella en la que el productor se especializa en un segmento para poder satisfacer en un cien por ciento las necesidades de su mercado.

De lo anterior, podemos señalar que la estrategia que se considera aplicable a la presente investigación es la de diferenciación, lo anterior, derivado de los beneficios que otorga el Nuevo Esquema de Empresas Certificadas a aquellas empresas transportistas que se certifiquen como socio comercial, a saber: capacidad para que las empresas lleven a cabo autoevaluaciones de los procesos de seguridad, disminución de disrupciones en la cadena logística así como de riesgo de robo y daño de la carga, agilización en el despacho aduanero, protegiendo en mayor medida los embarques y mejorando los tiempos en la exportación e importación, elevando así el nivel de competitividad de las empresas, acciones o características de una empresa transportista certificada bajo el NEEC que la diferenciarán de su competencia.

METODOLOGÍA

La investigación tiene como objetivo dar a conocer la competitividad, como beneficio obtenido al ser una empresa certificada en materia de seguridad, en este caso, la certificación NEEC en empresas de autotransporte como socio comercial, respecto de aquellas que no cuentan con dicha certificación. Por lo tanto, la metodología aplicada es exploratoria, descriptiva y documental, basada tanto en un muestreo no probabilístico, el cual es utilizado en forma empírica, es decir, no se efectúa bajo normas probabilísticas de selección, por lo que en sus procesos intervienen opiniones y criterios personales del investigador o no existe norma bien definida o validada; específicamente, se realizará una muestra por juicio, que es aquella en la que el investigador selecciona los elementos de la muestra según su criterio y experiencia en el tema de la investigación de mercados, de igual manera, se investigó a una muestra de empresas transportistas no certificadas ubicadas el Puerto de Manzanillo, Colima, determinándose mediante una población infinita siendo las mismas 42 encuestas aplicadas, cuya característica principal era el contar con más de diez unidades.

RESULTADOS

Derivado de la entrevista aplicada a la empresa de autotransporte Transcar, S.A. de C.V., fundada a principios de la década de los noventas en Guadalajara, Jalisco como resultado de las necesidades de transportación eficiente y segura dentro de la cadena de valor del proceso de suministro de mercancías de comercio exterior para la compañía fundadora del grupo; se pudo advertir que el contar con la certificación NEEC, le ha permitido desarrollar mejor su logística dentro de la empresa, considerando que a partir de dicha certificación se tiene mejores controles internos y los procesos se encuentran fortalecidos, porque llevan a cabo y controlan la trazabilidad de sus servicios, de igual manera, le ha permitido desarrollar de manera óptima su logística dentro de las aduanas por las cuales realiza el traslado de mercancías hasta su punto de entrega, considerando que todos sus procedimientos se basan en el cumplimiento de las regularizaciones internas en la aduana; conocimiento de la ruta fiscal, así como la documentación con la que se debe contar para poder trasladar la mercancía, tiempos en traslados, horarios de atención, lugar de entrega, evidenciando sus procesos, con la finalidad de estandarizar los mismos.

Por lo que respecta a las certificaciones en materia de seguridad, la empresa, además de la certificación NEEC, cuenta con la certificación BASC (**Business Alliance for Secure Commerce) por sus siglas en inglés significa** Alianza Empresarial para un Comercio Seguro **y** C-TPAT (Customs-Trade Partnership Against Terrorism) por su siglas en inglés significa Asociación estratégica aduana-industria contra terrorismo. Puntualizándose que la certificación NEEC a diferencia de BASC Y C-TPAT, integra el cumplimiento aduanero y fiscal, debiendo tener para éste último caso, una opinión positiva por parte de las autoridades aduaneras aunado al tiempo para obtener la certificación, que para el caso de la certificación NEEC, de 180 días aproximadamente, posteriores al cumplimiento de los requisitos para socio comercial autorizado. En lo tocante a las ventaja operativa, se evidencia que derivado de la certificación NEEC, la empresa Transcar, S.A. de C.V., es considerada como proveedor confiable y seguro, le han disminuido los controles aduaneros, situación que ha impactado positivamente en sus clientes, porque no paran sus líneas y sus productos siguen fluyendo de manera rápida, a diferencia de aquellas empresas que no están

certificadas y que actualmente, sus revisiones son constantes, lo que implica: apertura de contenedores y embalaje de la mercancía, incidencias derivadas de alguna irregularidad detectada durante el reconocimiento de mercancías o verificación de mercancía en transporte, entregas tardías, etc., lo que impacta de manera negativa a sus clientes.

La principal motivación para que la empresa optara por certificarse bajo el esquema NEEC, derivó de las necesidades de sus clientes, el tener fluidez respecto a las entregas de las mercancías, en tiempo y forma, en el lugar donde ellos lo solicitan, teniendo como consecuencia una empresa segura y competitiva en el ámbito del comercio exterior, comprometida con la integración y fomento del comercio internacional seguro. Otro de los beneficios obtenidos a raíz de la certificación, ha sido la reducción del tiempo para desaduanar las mercancías, la cual se lleva actualmente en menos de tres horas. Finalmente, la empresa Transcar, enfatizó que los trámites para obtener la certificación NEEC, fueron fáciles, sin mayor complejidad, y sobre todo sin un costo de por medio, a diferencia de las certificaciones ya mencionadas. Derivado de la investigación aplicada a las empresas transportistas ubicadas en el puerto de Manzanillo, Colima, que no cuentan con la certificación NEEC, se advierte que las mismas consideran que el Sistema Normativo Aduanero Mexicano, no se encuentra actualizado para enfrentar los retos actuales del comercio, pese a que existe un avance significativo por parte de las Autoridades en la actualización de la normatividad aduanera, aún no es eficiente para regular los cambios que actualmente ha sufrido el comercio exterior en México, existiendo áreas de oportunidad para mejorar.

Otro aspecto importante dentro del comercio es la competitividad, misma que de acuerdo a Alic (1997), se define como "la capacidad de las empresas de un país dado para diseñar, desarrollar, producir y colocar sus productos en el mercado internacional en medio de la competencia con empresas de otros países"; en el campo del autotransporte terrestre, las certificaciones, son un factor importante para poder competir en el mundo del comercio exterior. Las certificaciones más comunes para dicho sector, son por ejemplo en materia de calidad y seguridad, mismas que les permiten innovar procesos y estar actualizado con las exigencias que demandan los clientes; de la indagatoria realizada, se advierte que el 69% de las empresas transportistas ubicadas en el puerto de Manzanillo, Colima, no cuentan con alguna certificación de calidad, pero sí en materia de seguridad: C-TPAT, ISO-28000 y BASC, de lo que se advierte, una desventaja competitiva frente aquellas empresas que cuentan con certificaciones NEEC e ISO-9001:2008.
De lo anterior, se denota la falta de interés de las empresas transportistas, por ser competitivos en el ámbito en el cual desarrollan su actividad preponderante, conformándose con mantener la cartera de clientes que hasta el momento les permite subsistir, sin considerar que, en un futuro no muy lejano, sus clientes prefieran trabajar con empresas que les brinden mayor seguridad, calidad, reducción de tiempo y costos en el traslado de las mercancías.

Por ello, resulta preponderante que las empresas transportistas, que cumplan con las especificaciones que requiere la certificación NEEC, realicen el proceso de certificación, a fin de que desarrollen de manera óptima su logística, teniendo como resultado: ser más competitivos, al eficientar sus procesos productivos y disminuir los costos y los tiempos de entrega de mercancía. No obstante que el tema de las certificaciones en el área de transporte terrestre no ha sido aprovechado, el 66.7% de las empresas encuestadas en el Puerto de Manzanillo, consideran que el contar con una certificación en materia de seguridad diversa a la NEEC les permite reducir el plazo de entrega de mercancías, por su parte el 21.4% indica que han reducido los costos por demoras y los robos de mercancías, otorgándoles ventajas operativas como: servicios personalizados, personal capacitado para atender las necesidades del cliente y contar con transporte especializado, sin embargo, el 45.2% de las empresas de autotransporte encuestadas coincide, en que la certificación NEEC garantiza mayor seguridad a la cadena de suministro.

La certificación bajo el Nuevo Esquema de Empresas Certificadas, es un área de oportunidad para las empresas ubicadas en el Puerto de Manzanillo, Colima, sin embargo, el desconocimiento en el 33% de las empresas encuestadas, respecto al tema ha sido un factor determinante para que las empresas transportistas

logren la certificación, aunado a que el 28.6% indica que el costo de la certificación es alto, ideología errada, considerando que la empresa certificada Transcar, manifiesta que el trámite de la certificación no tiene costo alguno, no obstante, de acuerdo al artículo 40, inciso m), de la Ley Federal de Derechos (2016) el costo de inscripción al registro de empresas NEEC asciende a $25,048.00, costo que resulta insignificante en comparación con el impacto económico que se puede obtener derivado de la certificación NEEC. Empero, existe la convicción en el 95% de las empresas transportistas, de que dicha certificación traería consigo beneficios positivos, a saber, facilidades operativas en el Puerto de Manzanillo, Colima, garantía en los niveles de seguridad, mejoras en la logística de entrega de mercancías. El tiempo en el comercio exterior, es un factor determinante, para que las empresas, específicamente las del transporte terrestre, sean consideradas como competitivas en dicho mercado, así mismo, del tiempo depende el cumplimiento oportuno de compromisos por parte de sus clientes. Actualmente, el 67% de las empresas transportistas ubicadas en el Puerto de Manzanillo, Colima, al no contar con la certificación NEEC, tardan de cuatro a seis horas en desaduanar las mercancías que transportan, sin considerar que pueden ser susceptibles de incurrir en alguna infracción al comercio exterior, que sea motivo de retención o embargo precautorio, lo que conllevaría a ampliar los plazos para desaduanar la mercancía. Sin embargo, el 50% de las empresas transportistas coinciden en que si se contara con dicha certificación los tiempos disminuirían a menos de una hora, considerando que previo a la certificación la empresa cumple con requisitos y estándares de calidad que permitirían optimizar tiempos para la entrega de las mercancías, aunado al beneficio de disminución de revisiones aduanales.

Como se indicó anteriormente, toda certificación requiere del cumplimiento de diversos requisitos y la certificación NEEC no es la excepción, aunado al desconocimiento de información respecto a dicha certificación, toda vez que el 83% de las empresas transportistas durante la investigación de campo, afirmó no contar con dichos estándares de seguridad, situación que impacta negativamente en la parte económica de las empresas, disminuyendo su nivel de competitividad; por el contrario, al contar con dicho estándar les otorgaría valor agregado, garantizando la seguridad respecto a la carga que se transporta, disminuyendo consecuentemente los riesgos de pérdida o robo de mercancías, así como los costos por demoras o estadías dentro del recinto fiscal: (beneficio cliente-proveedor). Finalmente, cabe señalar, que a fin de que las empresas a nivel nacional cuenten con la certificación NEEC, actualmente, las autoridades (SAT) facilitan el acceso a la información, a través de su página oficial www.sat.gob.mx, permitiendo a los usuarios consultar de manera amigable los trámites y beneficios a los cuales pueden acceder, analizando internamente, los estándares que cumplen sin requerir a un consultor externo que evalúe la situación de la empresa, resultando sencillos los trámites para lograr la certificación NEEC.Una vez finalizado el análisis de los datos y considerando la legislación aplicable a la certificación NEEC respecto al autotransporte, en la siguiente Tabla, se evidencia que efectivamente el lograr dicha certificación otorga beneficios positivos a las empresas, siendo más competitivas en el ámbito del comercio exterior.

Tabla 1: Comparativo de Ventajas Operativas

Ventajas Operativas	**Empresa Neec Caso Transcar**	**Empresas No Neec**
Mejor logística interna y externa	✓	-
Incremento en cartera de clientes	✓	-
Confiabilidad (clientes y Autoridades)	✓	-
Seguridad en el traslado de mercancías	✓	-
Disminución de controles aduaneros	✓	✓
Disminución de costos operativos	✓	✓
Disminución de tiempos de entrega	✓	✓
Disminución de robos	✓	✓
Trato personalizado	✓	✓
Utilización de carriles FAST	✓	-

Fuente: elaboración propia, con datos obtenidos de la entrevista y encuestas del investigador.

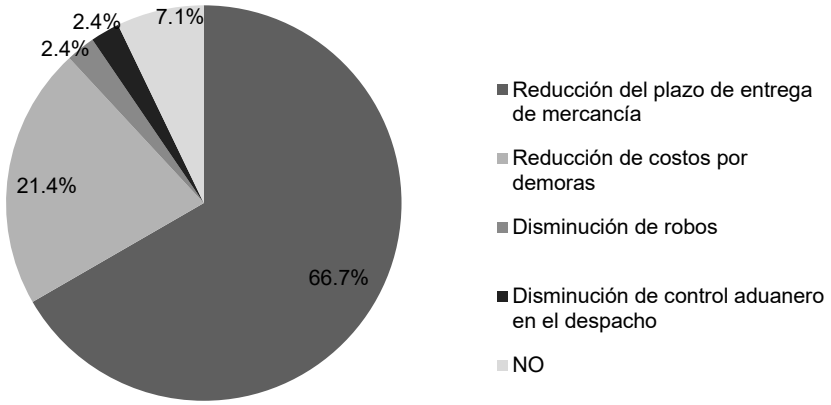
La Tabla 1, muestra las ventajas operativas con las que actualmente cuentan las empresas no NEEC, a diferencia de la empresa Transcar, lo que denota una considerable ventaja competitiva respecto a las primeras. Derivado del análisis realizado y con la finalidad de conocer el estado interno y externo de las empresas no NEEC encuestadas, ubicadas en el Puerto de Manzanillo, se desarrolla el análisis FODA de las mismas, detallando los puntos relevantes de las debilidades, fortalezas, amenazas y oportunidades como se muestra a continuación:

Fortalezas

Actualmente las empresas cuentan con disminución de controles aduaneros.
Han logrado la disminución de costos operativos, tiempos de entrega y robos.
Otorgan trato personalizado a sus clientes.

Derivado de las encuestas aplicadas, se advierte que aún sin contar con la certificación NEEC, las empresas de autotransporte ubicadas en el Puerto de Manzanillo, Colima, cuentan con algunas fortalezas, como se evidencia en la Figura 1 del capítulo 1, mismas que no son suficientes para otorgarles un alto nivel de competitividad, en relación con aquellas empresas denominadas socios comerciales, derivado de la certificación NEEC.

Figura 1: Ventaja Operativa ¿Actualmente, la Empresa Cuenta Con Alguna Ventaja Operativa?

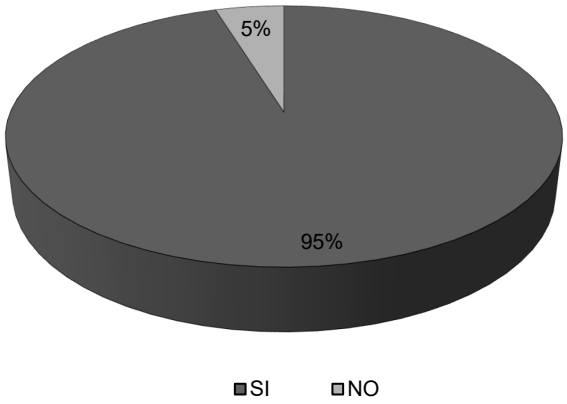


Oportunidades

Las empresas al certificarse bajo el NEEC, obtendrán:
Mejoramiento de la logística interna y externa
Incremento en cartera de clientes
Confiabilidad (clientes y autoridades)
Seguridad en el traslado de mercancías

Considerando las ventajas que ha obtenido la empresa Transcar, derivado de la certificación NEEC en el año 2014, se advierte que las empresas transportistas encuestadas, tienen la posibilidad de incrementar su competitividad en el área de comercio exterior, al obtener dicha certificación, situación que se confirma por el 95% de las empresas encuestadas, como se advierte en la Figura 2, las cuales, manifiestan que si se contara con la certificación NEEC, las mismas obtendrían beneficios positivos.

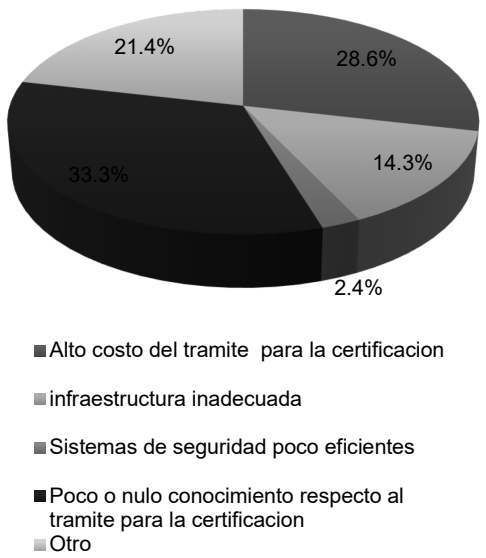
Figura 2: Beneficios

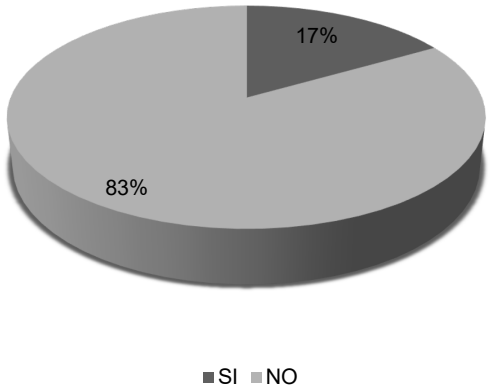


Debilidades

Desconocimiento nulo o parcial respecto a la certificación NEEC y sus beneficios
Susceptibilidad a la contaminación de mercancías Las principales debilidades se plasman en las Figura 3 y 4 del capítulo 1, de la presente investigación, mismas que pueden ser subsanadas con la implementación de cursos para allegarse de elementos suficientes para obtener la certificación NEEC, así como, implementar en su caso, estrategias de seguridad al interior y exterior de la empresa; así como la capacitación continua del personal.

Figura 3: Motivos Para no Contar con la Certificación NEEC Figura 4: Estándares Mínimos de Seguridad





Amenazas Tendencia a perder cliente Otorgar servicios poco confiables De lo anterior, se advierte que existen áreas de oportunidad en el autotransporte ubicado en el Puerto de Manzanillo, Colima, a fin de incrementar su competitividad, las amenazas pueden ser subsanados través de la certificación NEEC.

CONCLUSIONES Y/O RECOMENDACIONES

Los cambios en el comercio exterior, exige que las empresas de autotransporte, cada día se encuentren en mejores condiciones para ofertar los servicios, mismos que deben ser prestados de forma integral. Dicha posibilidad la otorga el Nuevo Esquema de Empresas Certificadas, al englobar los aspectos aduaneros, fiscales y de seguridad, creando dos vínculos importantes a saber, el primero de ellos entre los particulares (empresas de autotransporte) y las autoridades aduaneras, y el segundo pero no menos importante, entre los particulares cliente-empresa de autotransporte; logrando con ello coadyuvar a la logística segura en la cadena de suministros. No obstante, existiendo un área de oportunidad en las empresas transportistas ubicadas en el Puerto de Manzanillo, Colima, ya que pese a que tienen nulo o poco conocimiento respecto a la certificación NEEC, existe la apertura por conocer y analizar los requisitos que cumplen a fin de efectuar el trámite de la certificación. Por lo que, a fin de incentivar a las empresas transportistas ubicadas en el Puerto de Manzanillo, Colima, a lograr la certificación NEEC, obteniendo un incremento en su nivel de competitividad, se emiten las siguientes recomendaciones:

Las empresas ubicadas en el Puerto de Manzanillo, Colima, deben allegarse de información que les permita capacitarse respecto a los requerimientos de la certificación NEEC. A fin de fortalecer de los procesos de planeación y tiempos de entrega con monitoreo en tiempo real, deben generar la implementación de tecnología al interior de la empresa, a fin de garantizar los servicios de calidad Considerando que el autotransporte, es uno de los medio de transporte mayormente vulnerables en la

contaminación de mercancías, así, como una de los principales causantes de accidentes viales, se debe establecer en las citadas empresas mejores prácticas, basadas en el análisis del comportamiento del operador. Con el propósito de mejorar los servicios con información precisa y oportuna, se debe realizar la implementación de reportes diarios de actividad. Fomentar la utilización de herramientas de seguridad mediante alertas y capacidades para bloquear la ignición, con el propósito de evitar la contaminación de cargas o robo de las mismas.

BIBLIOGRAFÍA

Aduanas, O. M. (2012). Marco Normartivo SAFE. Bruselas: Organización Mundial de Aduanas.
Porter, M. E. (2009). Ser Competitivo. Barcelona: Deusto S.A.

S, L. J. (12 de Marzo de 2014). Banco de la República actividad cultural. Obtenido de http://www.banrepcultural.org/blaavirtual/economia/industrilatina/248.htm

SAT. (19 de Marzo de 2015). Operador Economico Autorizado. Recuperado el 12 de Abril de 2015, de http://www.sat.gob.mx/comext/neec/Paginas/antecedentes.aspx

WEB Y EMPRESAS. (s/d). La Ventaja Competitiva según Michael Porter. Recuperado el 21 de Enero de 2015, de http://www.webyempresas.com/la-ventaja-competitiva-segun-michael-porter/

INTERNACIONALIZACIÓN DE LAS PYMES DEL ESTADO DE COLIMA: UN PROTOCOLO DE INVESTIGACIÓN

Carlos Méndez González, Universidad de Colima
Ariel Gutiérrez Ortiz, Universidad de Colima
Aurelio Déniz Guizar, Universidad de Colima
Oscar Bernardo Reyes Real, Universidad de Colima

RESUMEN

El presente trabajo es un protocolo de investigación del tema internacionalización de las pymes del estado de Colima y el objetivo es analizar las variables que inciden en la internacionalización de las pymes colimenses. La problemática que aborda este trabajo es la escaza internacionalización de las empresas. El marco teórico es la teoría de la internacionalización y el enfoque basado en recursos. Las fuentes de información son primarias. La hipótesis es que la utilización de la capacidad instalada, la capacitación del personal, la utilización de herramientas tecnológicas, las habilidades gerenciales y el apoyo gubernamental determinan la internacionalización de la pyme colimense. Para contrastar la hipótesis se utilizarán técnicas no paramétricas.

PALABRAS CLAVE: Pymes Colimenses, Internacionalización, Técnicas no Paramétricas, Protocolo de Investigación

INTERNATIONALIZATION OF SMEs OF THE STATE OF COLIMA: A RESEARCH PROTOCOL

ABSTRACT

This paper is a research protocol on the topic of internationalization of SMEs in the state of Colima and the aim is to analyze the variables that affect the internationalization of Colima SMEs. The problem is the scarce internationalization of companies. The theoretical framework is the theory of internationalization and the resource-based view of the firm. The sources of information are primary. The hypothesis states that the installed capacity, the training of the personnel, the use of technological tools, the managerial abilities and the governmental support determine the internationalization of the SMEs of Colima. To test the hypothesis, non-parametric techniques will be used.

JEL: D21, M16.

KEYWORDS: Smes Of Colima, Internationalization, Non-Parametric Methods, Research Protocol

INTRODUCCIÓN

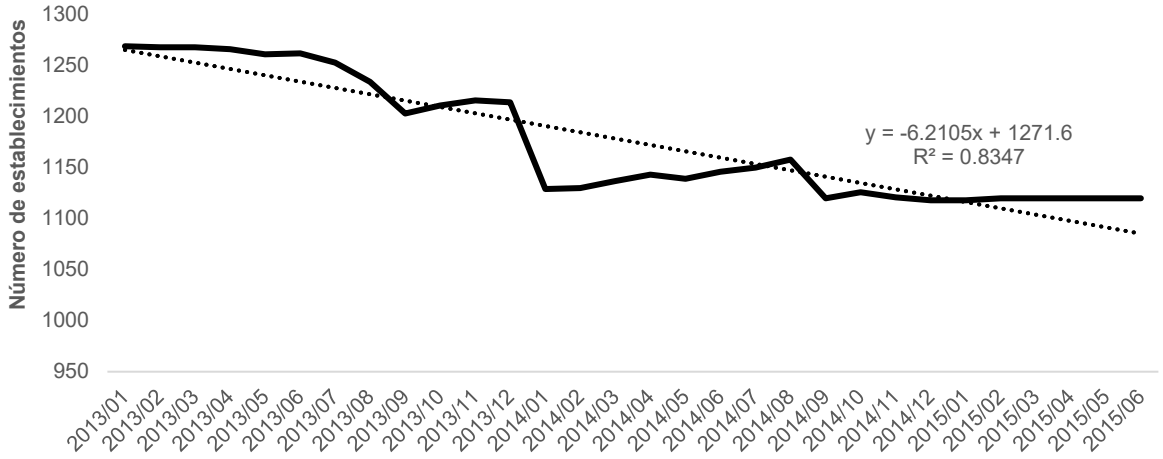
En la presente investigación se abordan datos relacionados a la existencia de las unidades económicas del estado de colima en relación a los años 2015 y 2016, como un factor protagónico se toma en cuenta el número de empresas que tienen actividad internacional y cuales no la tienen. A partir de los datos obtenidos se explica la tendencia a la internacionalización de estas mismas, cabe mencionar que para esta investigación solamente se han considerado aquellas que coincidan con el perfil pyme. Se exponen además algunas de las vastas ventajas de estar dentro de un mercado internacional, aunado a ello se observa que es

mínima la cantidad de empresas mexicanas que tienen este tipo de actividades comerciales ya que son mucho más las importaciones en comparación a la exportaciones que se realizan como país. Como objetivo principal esta investigación tiene como finalidad, profundizar en las variables que son determinantes para la internalización de las pymes colimenses.

Planteamiento del Problema, Antecedentes y Justificación

De acuerdo con el Directorio Estadístico Nacional de Unidades Económicas (DENUE) de INEGI (2015) en el año 2015 existen en México 4, 926,061 unidades económicas, de las cuales 6 mil 186 son establecimientos (incluidos manufactureros y no manufactureros) que exportan de acuerdo al último dato registrado que corresponde a junio 2015 ofrecido por INEGI (2015). Esto significa que menos de 1.3 empresas de cada mil (0.13 %) tienen actividad internacional a través de la exportación.

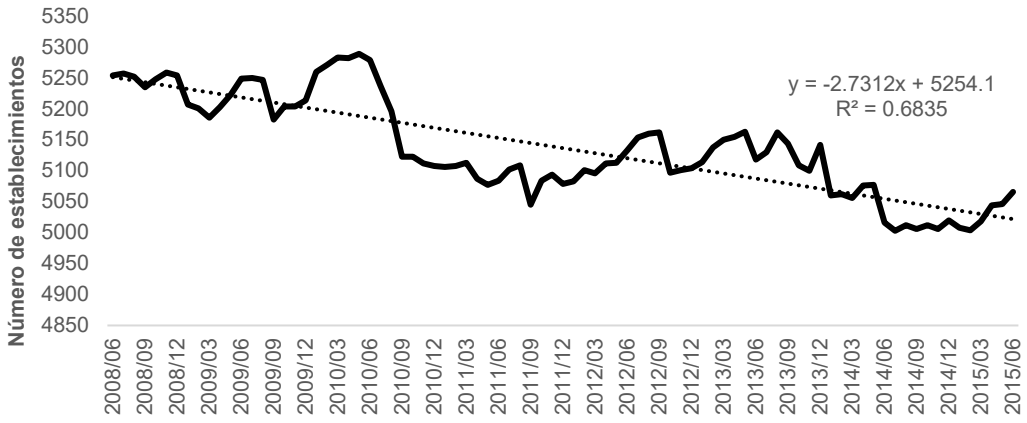
Figura 1: Establecimientos No Manufactureros Que Exportan en México (Enero 2013 a Junio de 2015)



Fuente: Elaboración a partir de cifras de INEGI (2015).

La problemática de la escasa internacionalización de las empresas mexicanas se ha ido agravando ya que el número de establecimientos que exportan ha ido disminuyendo, en los últimos 30 meses (todo 2013, 2014 y la primera mitad del 2015, siendo junio el último mes que registra INEGI) la tendencia en el número de establecimientos no manufactureros en México que exportan ha sido descendente, pasó de mil 269 establecimientos en enero de 2013 a mil 120 en junio de 2015 (ver Figura 1). En la Figura 1 se observa como la pendiente del número de establecimientos no manufactureros es negativa con un coeficiente de -6.21 lo que significa que cada mes que trascurre se reduce en promedio en 6 unidades el número de establecimientos que exportan. Por otro lado, si observamos la tendencia de los establecimientos manufactureros en México que exportan, la tendencia es la misma, ha ido a la baja, pasaron de 5 mil 264 en junio de 2008 a 5 mil 66 en junio de 2015 (ver Figura 2).

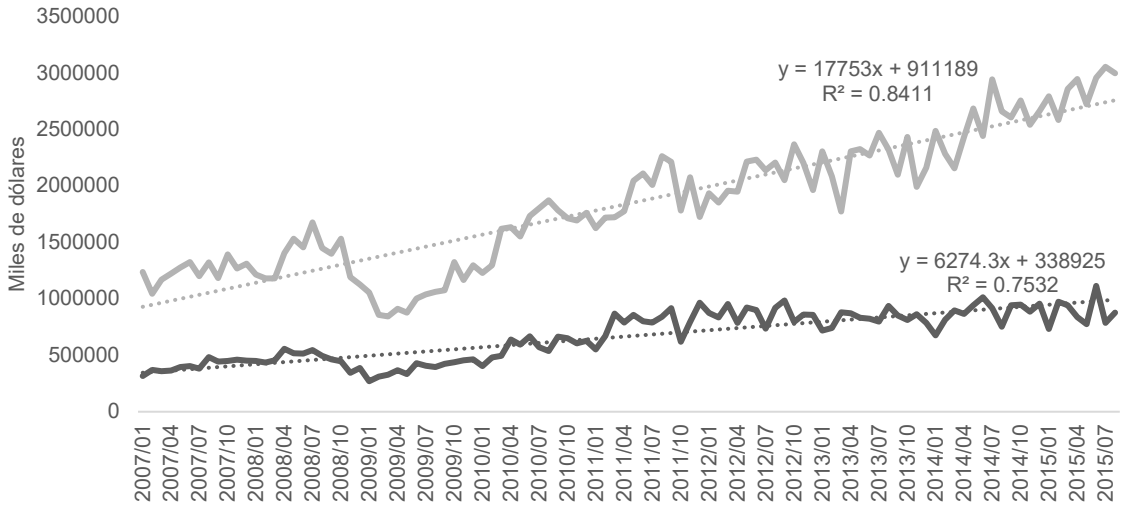
Figura 2: Establecimientos Manufactureros Que Exportan en México (Junio de 2008 a Junio de 2015)



Fuente: Elaboración a partir de cifras de INEGI (2015)

En la Figura 2 se puede observar que la pendiente del número de establecimientos manufactureros (en México) que exportan es negativa con un coeficiente de -2.73, es decir, casi 3 establecimientos dejan de exportar cada mes. Estas tendencias observadas tanto en establecimientos manufactureros como no manufactureros indican que el número de establecimientos o unidades económicas en general en México ha ido en decremento en los últimos años. Este escenario indica que son relativamente pocas las empresas mexicanas que tienen actividad internacional, el hecho de no poder participar en la economía internacional priva a estas empresas de esos beneficios adicionales al mercado interno. Realizar negocios internacionales les permite a las empresas acceder a un abanico de beneficios que incluye: mayores ventas o mejores compras, mayores ingresos monetarios, un mercado más amplio con el cuál interactuar y la posibilidad de incrementar su participación de mercado debido a que en un contexto internacional las empresas mexicanas tienen más territorio donde expandir sus actividades y así posicionar su marca ya no nada más en un mercado local sino en un mercado global. En la actualidad, la gran mayoría de los países se han liberalizado a la economía mundial y uno de los objetivos como país al tener apertura comercial es precisamente promover que sus unidades económicas participen en el mercado mundial ofertando sus bienes y servicios a través de la exportación u otras modalidades, se incrementaría la entrada de divisas, el Producto Interno Bruto y el Producto Nacional Bruto, lo que derivaría en beneficios para el país en general. Para el caso del puerto de Manzanillo, se observa que las importaciones son muy superiores a las exportaciones lo cuál de acuerdo a la teoría económica es perjudicial para el país ya que a mayor importación menor producción nacional y menor empleo, por esta razón es que se busca que las pymes colimenses se internacionalicen vía exportaciones.

Figura 3: Exportaciones E Importaciones Marítimas Por la Aduana de Manzanillo, Colima



Fuente: Elaboración propia con información de INEGI (2015).

En concreto, *el problema* que aborda esta investigación *es la escasa internacionalización de las empresas mexicanas* ya que como se mencionó anteriormente menos de 1.3 empresas por cada mil exportan a nivel nacional, y por otro lado, el creciente déficit comercial que reporta la aduana de Manzanillo ya que según datos mostrados más arriba por cada tres pesos que se importan en mercancías tan solo se exporta uno. De acuerdo al resultado definitivo de los censos económicos INEGI (2014) el estado de Colima cuenta con 29 mil 273 unidades económicas que emplean 138 mil 264 personas y la composición de estas unidades económicas por sector económico es la siguiente: 44.9 % corresponde a servicios privados no financieros, 48.3 % comercio, 11.6% industrias manufactureras y 4.1 % al resto de los sectores. De acuerdo a esta información se puede observar que la economía del estado de Colima está claramente tercia rizada ya que entre los servicios y el comercio cubren 93.2 % de las unidades económicas totales en el estado. Para efectos de esta investigación se considerarán únicamente las unidades económicas de perfil pyme.

Objetivo General del Proyecto

Analizar las variables que inciden en la internacionalización de las pymes colimenses y brindar asesoría a estas pymes sobre las estrategias que pueden propiciar su internacionalización.

Objetivos Específicos

Estimar el impacto de la utilización de la capacidad instalada en la internacionalización de las pymes colimenses.
Estimar el impacto de la capacitación del personal en la internacionalización de las pymes colimenses.
Estimar el impacto de la utilización de herramientas tecnológicas en la internacionalización de las pymes colimenses.

Estimar el impacto de las habilidades gerenciales en la internacionalización de las pymes colimenses.

Estimar el impacto del apoyo gubernamental en la internacionalización de las pymes colimenses.

REVISIÓN LITERARIA

"El término internacionalización, es una cuestión de actitudes y comportamientos, las actitudes son la base de las decisiones para emprender aventuras internacionales y, las experiencias derivadas de actividades internacionales inciden en las actitudes" (Johanson y Wiedersheim, 1975, p. 306). La internacionalización de una empresa exige recursos adicionales en apartados como la capacidad de gestión y los sistemas de información, la empresa debe codificar las mejores prácticas y conocimientos que aplica en su país de origen de modo que sean entendidas por personas con puntos de vista diferentes, incluso recursos intangibles que no están físicamente unidos a un lugar, como la tecnología o el conocimiento, son difíciles de traspasar a otros países (Cuervo-Cazurra, 2004, p. 22 y 25). Flores y Méndez (2013) encuentran que los determinantes de la internacionalización empresarial son el desempeño de la firma, el entorno político, el entorno sociocultural, el entorno económico y la tecnología.

Teoría del Enfoque Basado en Recursos y Capacidades

"La base de RBV se funda a partir de Penrose (1959) donde se describe una firma como una colección de recursos y servicios heterogéneos lo que le da precisamente a cada firma un carácter único" (como se citó en Siddharta y Chakraborty, 2011, p. 8).

La teoría del enfoque basado en recursos (RBV) postula que los recursos y las capacidades pueden ser una fuente de ventaja competitiva (Barney 1991). Recursos atractivos de acuerdo a Wernerfelt (1984):

Capacidad de la maquinaria.
Lealtad de los clientes.
Experiencia en la producción.
Liderazgo tecnológico.

"En términos generales los recursos de la empresa se pueden categorizar en tres: capital físico, capital humano y capital organizacional" (Barney 1991. p. 101).

Peng (2001) menciona que la teoría del enfoque basado en recursos ha hecho aportaciones al estudio de operaciones internacionales como: Emprendurismo internacional, alianzas estratégicas. Méndez y Armas (2015) encuentran que la utilización de la capacidad instalada impacta de manera directa en los ingresos monetarios del sector secundario en México. Las tecnologías de la información y el procesamiento de información brindan soluciones empresariales para mejorar las relaciones en las redes de negocios (Wang *et al*. 2013). Las inversiones tempranas en tecnologías de la información reducen el riesgo de la variabilidad en el desempeño y confieren ventaja competitiva (Otim *et a*l. 2012). La experiencia exportadora nutre las relaciones con los clientes y las capacidades de información, la disponibilidad financiera facilita capacidades de desarrollo de información y producto, esto permite a los exportadores lograr ventaja en servicio y desempeño superior en sus aventuras en mercados extranjeros, en los últimos años las economías se han tercia rizado y de igual forma se está reorientando la lógica de mercadeo (Kaleka, 2011). Las relaciones están correlacionadas positivamente con la capacidad de integrar el conocimiento de los miembros de un equipo de trabajo y la integración de estos conocimientos se asocian de manera positiva con el desempeño de dicho equipo (Gardner, Gino y Bradley). Ployhart, Iddekinge y Mackenzie (2011) Refuerzan el valor y la importancia de comprender las relaciones dinámicas entre recursos humanos, cambios en la personalidad y habilidad cognitiva lleva a cambios en el nivel de entrenamiento y experiencia lo que incide en la efectividad y mejora de un servicio.

Constructo Teórico

Tabla 1: Constructo Teórico

Variable Dependiente: Internacionalización de las Pymes Colimenses			
Variable	**Dimensión**	**Unidad de medida**	**Signo esperado**
Utilización de la capacidad instalada	Utilización de la capacidad instalada	Porcentaje	+
Capacitación del personal	Capacidad sobre exportación	Binaria	+
Utilización de herramientas tecnológicas	Utilización activa de sitio web	Binaria	+
	Software especializado	Binaria	+
	Maquinaria especializada	Binaria	+
	Inversión en tecnología	Porcentaje	+
Habilidades gerenciales	Núm. Años	Núm. Años	+
	Binaria	Binaria	+
	Binaria	Binaria	+
	Años	Años	+

Fuente: Elaboración propia con base en la revisión literaria.

Hipótesis

La hipótesis es que la utilización de la capacidad instalada, la capacitación del personal, la utilización de herramientas tecnológicas, las habilidades gerenciales y el apoyo gubernamental determinan la internacionalización de la pyme colimense.

METODOLOGÍA

Para la realización de esta investigación se obtendrá información de fuentes primarias ya que se realizará trabajo de campo aplicando encuestas a una muestra no probabilística de pymes del estado de Colima. También se consultarán fuentes secundarias como: libros, revistas científicas, bases de datos, etc. Las unidades de análisis son las pymes del estado de Colima. Para contrastar la hipótesis se estimará una regresión logística con el fin de calcular y predecir la probabilidad de que las pymes del estado de Colima se internacionalicen.

CONCLUSIONES

Este artículo muestra que la internacionalización es un tema de interés en la literatura y es una problemática de la vida real y actual para las empresas ya que les exige recursos, habilidades y actitudes lo que representa mayores compromisos, a cambio las empresas que se internacionalizan acceden a un mercado más grande con posibilidades de incrementar sus beneficios. En investigaciones posteriores se contrastará la hipótesis lograda en este protocolo la cual establece que la utilización de la capacidad instalada, la capacitación del personal, la utilización de herramientas tecnológicas, las habilidades gerenciales y el apoyo gubernamental determinan la internacionalización de la pyme colimense.

REFERENCIAS

Barney, J. (1991). Firm resources and sustained competitive advantage. Journal of Management, 17(1). Recuperado de https://business.illinois.edu/josephm/BA545_Fall%202011/S10/Barney%20(1991).pdf

Cuervo-Cazurra, Á. (2004). Dificultades en la internacionalización de la empresa. UNIVERSIA Business Review, (4). Recuperado de http://www.redalyc.org/articulo.oa?id=43300402

Flores, M. B., & Méndez, C. (2013). Determinantes de la internacionalización empresarial: Una aproximación mediante la metodología del cuadro de frecuencias. En González, F. y Flores, M. B.

(Primera edición.), Herramientas para la mejora de las organizaciones del siglo XXI (pp. 486-499). Morelia, México: IAIDRES.

Gardner, H. K., Gino, F., & Bradley R. S. (2012). Dynamically integrating knowledge in teams: transforming resources into performance. Academy of Management Journal, 55(4). Recuperado de https://pdfs.semanticscholar.org/e084/4a2975b0e6c5560b6ceaaf52579fb7aef6ce.pdf

INEGI (2014) Unidades económicas y personal ocupado (agosto, 2015) recuperado de http://cuentame.inegi.org.mx/monografias/informacion/col/economia/ue.aspx?tema=me&e=06
INEGI (2015) Censos económicos 2014. Resultados definitivos. Recuperado de http://www.inegi.org.mx/est/contenidos/proyectos/ce/ce2014/

INEGI (2015) Directorio Estadístico Nacional de Unidades Económicas. (octubre, 2015). Recuperado de http://www3.inegi.org.mx/sistemas/mapa/denue/default.aspx.

Johanson, J., & Wiedersheim, P. F. (1975). The internationalization of the firm – four swedish cases. The Journal of Management Studies, 12(3). doi: 10.1111/j.1467-6486.1975.tb00514.x

Kaleka, A. (2011). When exporting manufacturers compete on the basis of service: Resources and marketing capabilities driving service advantage and performance. Journal of International Marketing, 19(1). doi: 10.1509/jimk.19.1.40

Méndez, C. y Armas, E. (2015). Ingreso de la industria manufacturera mexicana: Un enfoque basado en recursos y capacidades empleando datos panel. En Sánchez, I. L. (Primera edición), En la búsqueda del desarrollo regional en México. (pp.273-306). España: Editorial Círculo Rojo.

Otim, S., Dow, K. E., Grover, V., y Wong, J. A. (2012). The impact of information technology investments on downside risk of the firm: Alternative measurement of the business value of IT. *Journal of Management Information System*, 29(1) pp. 159-193.

Peng, M., W. (2001). The resource-base view and international business. *Journal of Management*. pp. 803-829.

Ployhart, R. E., Iddekinge, H. C., & Mackenzie Jr, W. I. (abril, 2011). Aquiring and developing human capital in service context: The interconnectedness of human capital resources. Academy of Management Journal, 54(2). doi: 10.5465/AMJ.2011.60263097

Siddharta S. B., & Chakraborty, H. (2011). From industry to firm resources: Resource-based view of competitive advantage. The IUP Journal of Business Strategy, 8(2). Recuperado de http://web.b.ebscohost.com/ehost/pdfviewer/pdfviewer?sid=e2ad4259-4c2b-4cbe-8161-6f5a58a2bf59%40sessionmgr102&vid=0&hid=116

Wernerfelt, B. (1984). A Resource-based View of the Firm. *Strategic Management Journal*, 5(2). Recuperado de http://onlinelibrary.wiley.com/doi/10.1002/smj.4250050207/abstract

Wang, E. T.G., Tai, C., y Grover, V. (2013). "Examining the Relational Benefits of Improved Interfirm Information Processing Capability in Buyer–Supplier Dyads," *MIS Quarterly*, 37(1). Recuperado de https://www.researchgate.net/publication/262222915_Examining_the_relational_benefits_of_improved_interfirm_information_processing_capability_in_buyer-supplier_Dyads

RECONOCIMIENTOS

El autor agradece los comentarios de los árbitros y editores del IBFR, los cuales ayudaron a mejorar la calidad de esta investigación. Se agradece a PRODEP por el apoyo para publicar este artículo.

BIOGRAFÍA

Carlos Méndez González es Doctor en Ciencias en Negocios Internacionales por el Intituto de Investigaciones Económicas y Empresariales de la Universidad Michoacana de San Nicolás de Hidalgo, actualmente es Profesor-investigador Titular de la Facultad de Comercio Exterior de la Universidad de Colima Campus Manzanillo, Nivel C (2017-2019) del Sistema Nacional de Investigadores (SNI).

Ariel Gutiérrez Ortiz es Maestro en Ciencias en Comercio Exterior, actualmente es Profesor-investigador de la Facultad de Comercio Exterior de la Universidad de Colima.

Aurelio Deniz Guízar es Maestro en Ciencias Administrativas, actualmente es Profesor-investigador de la Facultad de Ciencias Administrativas de la Universidad de Colima.

Oscar Bernardo Reyes Real es Maestro en Fiscal y actualmente es profesor-investigador de la Facultad de Comercio Exterior de la Universidad de Colima.

CREACIÓN DE CENTRO DE CAPACITACIÓN EMPRESARIAL AL AIRE LIBRE DE LA SIERRA DE NEVERÍAS PERTENECIENTE AL EJIDO EL JALOCOTE MUNICIPIO DE AUTLÁN DE NAVARRO, JALISCO

Oscar Guzmán Vargas, Universidad De Guadalajara
Imelda Rosana Cih Dzul, Universidad De Guadalajara
Arturo Moreno Hernández, Universidad de Guadalajara
Sandra Lizbeth Cobián Santana, Universidad de Guadalajara

RESUMEN

El presente trabajo de investigación contiene los antecedentes de la problemática de la Costa Sur, así como la metodología de investigación en la que se basa, los resultados de la recolección y análisis de datos, tanto internos como externos de los temas y actividades que se necesitan desarrollar en este Centro de Capacitación Empresarial y el diseño del Plan de Capacitación Empresarial en el cual se mencionan las actividades a realizar. El planteamiento de la Creación del Centro de Capacitación Empresarial donde se manejan planes de acción, objetivos y procesos de medición y por último se presentan las conclusiones del presente caso de estudio así como las recomendaciones pertinentes a fin de dar seguimiento.

PALABRAS CLAVE: Vinculación, Capacitación, Organización

ABSTRACT

The present work of investigation contains the precedents of the problematics of the Costa Sur, as well as the methodology of investigation in the one that bases, the results of the compilation and analysis of information, both boarders and day pupils of the topics and activities who need to develop in this Center of Managerial Training and the design of the Plan of Managerial Training in which the activities to realize are mentioned. The exposition of the Creation of the Center of Managerial Training where they handle action plans, aims and processes of measurement and finally they present the conclusions of the present case of study as well as the pertinent recommendations in order to give follow-up.

KEYWORDS: Bound, Training, Organization

INTRODUCCIÓN

Hace unas décadas la Región Costa Sur, era de las más importantes por su ubicación geográfica y su clima tan apropiado para frutas y verduras, en donde logró ser primer lugar en producción de azúcar y en los cultivos de jitomate y sandía, lo que le pronosticaba un buen futuro como región y una consolidación a los grupos de productores que comenzaban a unirse para formar un sólido conjunto de empresarios. Por su ubicación geográfica, esta Región era muy transitada por los diferentes medios de transporte que llevaban los productos del Estado de Colima a la Ciudad de Guadalajara y viceversa y ello motivaba la inversión de empresarios. A raíz de la construcción de la autopista de Guadalajara- Colima la Región Costa Sur sufrió un certero golpe a su economía, ya que quedó olvidada y poco a poco los fuertes capitales se fueron saliendo a mejores regiones con buena ubicación geográfica y con vías de comunicación terrestre en óptimas

condiciones. Hace años el mundo de los negocios no presentaba constantes desafíos como: nuevos productos, nuevos servicios, mercados y competidores. Pero todo eso ha cambiado, sin embargo la Región Costa Sur sigue estancada con sus pensamientos obsoletos mientras otras regiones se adelantan y siguen progresando a pasos agigantados.

Con la salida de inversionistas de esta zona, los pocos grandes empresarios que se quedaron eran orgullosos y egoístas, lo cual no motivaba a la integración de grupos de pequeñas empresas para hacer un sólo frente a los problemas de comercialización que se veían venir. Han pasado aproximadamente 25 años y la región Costa Sur no logra crecer, al contrario muchos analistas pronostican su estancamiento por otros 20 años más, esto ha despertado el interés de varios investigadores para conocer más a fondo la problemática y comenzar a trabajar en la conformación de Cooperativas, Cámaras de Comercio, Uniones de Comerciantes, etc. Los motivos que dieron lugar a la realización de la propuesta para la creación de un Centro de Capacitación Empresarial en la Sierra de Neverías perteneciente al Ejido El Jalocote, está fundamentado en la importancia que tienen los temas de calidad en el servicio y servicio al cliente para el desarrollo empresarial, la relevancia que reviste el tener un pensamiento hacia la calidad, y de preparación constante por parte del personal que colabora en la empresa, otorgando lo mejor de sí para su desarrollo. Entre los principales objetivos planteados en esta investigación están evaluar y analizar la problemática que existe en la obsolescencia de conocimientos y tecnologías aplicadas en los servicios que están otorgando; diagnosticar las principales causas de por qué no se prepara al personal y al empresario en la aplicación de nuevas tecnologías y mejorar la calidad de atención al cliente; además es interés de la ciudadanía recibir servicios con calidad y que se les otorguen soluciones y alternativas que hagan desaparecer las quejas y logren tener cautivos a los clientes.

REVISION LITERARIA

Dentro de una investigación es de suma importancia contar con toda la información necesaria y veraz, y utilizar todo tipo de instrumentos que ayuden a encontrar un nuevo conocimiento con un grado de confiabilidad tal, que nos brinde la seguridad de poder exhibirlo a la sociedad empresarial y al sector laboral. Para llevar a cabo lo anterior, es necesario utilizar una metodología, que según Tamayo y Tamayo 2001 "es la manera determinada de procedimientos para ordenar la actividad a fin de lograr un objetivo" (p. 319), o como dice Arias Galicia 1999 "la idea es el grano, el método es el suelo que le suministra las condiciones para desenvolverse, prosperar y dar los mejores frutos de acuerdo con su naturaleza; pero de igual manera que no brotará jamás del suelo mas que lo que en él se siembre no se desenvolverán por el método… mas que las ideas que le sometan. El método por sí mismo no engendra nada" (p. 47).

METODOLOGÍA

Técnicas de Investigación

Encuesta: se aplicaron 270 entrevistas a empleados, 135 a empresarios y 350 a clientes, de la región Costa Sur, ésta se llevó a cabo en los fines de semana y algunos días por las tardes debido a las actividades mismas de cada una de las empresas y momentos de los empleados y clientes entrevistados, fue una tarea bastante complicada por la naturaleza misma de no estar acostumbrados a este tipo de entrevistas y su misma falta de participación en la problemática que atraviesa el sector comercio en el ámbito de cambio de actitudes de los empleados y empresarios.

Instrumentos Utilizados

Entrevistas: fueron realizadas con el cuidado de captar información requerida respecto del conocimiento de las variables de entorno de las empresas constituido por las resistencias que influyen sobre su comportamiento, formas de pensar y actuar. Fue utilizado este medio de recolección de información en

donde las preguntas fueron abiertas para dejar que ampliaran sus comentarios en los temas que solicitamos su opinión y la cantidad de preguntas fue en promedio de seis para los 3 sectores encuestados: clientes, empleados y empresarios estructuradas a partir de lo general a lo específico y siempre buscando profundizar sobre los detalles valiosos que nos podían comentar en sus experiencias vividas, por medio de preguntas clave como: qué opina usted…, qué considera usted importante…, cómo describe usted…. cual es el detalle que considera……, dichas preguntas dejaban que los entrevistados se extendieran en sus comentarios y nos dieran un punto de vista más amplio.

Determinación de Muestras: la cantidad que se determinó para la aplicación de las entrevistas, fue de una forma sencilla, en donde con base en la población de habitantes y el número de comercios de los diferentes municipios representativos que integran la Región Costa Sur.

RESULTADOS

De acuerdo a la investigación realizada, es posible proponer un modelo previo de desarrollo que efectivamente se pueda lograr en El Centro de Capacitación Empresarial al Aire Libre de los recursos humanos con tareas estratégicas, pero que además sea adecuado y conveniente respecto al perfil de organización educativa que prestara el servicio. Todo ello, siempre y cuando pueda vincularse con el Centro Universitario de la Costa Sur, con la participación de expertos, protagonistas y estudiosos del fenómeno de la capacitación con elementos de innovación tanto en su diseño, aplicación y desarrollo. El modelo previo nos ayudará a la consolidación del Centro de Capacitación y arroje resultados con regularidad y dentro de parámetros esperados. Dicho esquema parte de las siguientes premisas:

> *Los empresarios no deben menospreciar la posibilidad de compartir un curso de capacitación con sus subordinados. Que se respeten los valores culturales de grupos de trabajo. Disminuir los rezagos entre los niveles de educación profesional con capacitación. Se debe tener visión de largo plazo y no tan sólo de beneficios inmediatos respecto de la rápida recuperación de la inversión. El esquema de creación del Centro de Capacitación Empresarial al Aire Libre, debe enfatizar un enfoque humano, basado en la participación y en la asociación. La flexibilidad por parte de las empresas debe ser su característica general, y la transformación, la innovación y la adaptabilidad sean los detalles que hagan diferenciarse de otras empresas, todo esto, a través de cursos dinámicos que posibiliten a los empleados y a la empresa misma sacar el potencial que tiene cada quien para crecer. La búsqueda constante del mejoramiento de la calidad de vida para empleados, debe ser la razón de la creación del Centro de Capacitación Empresarial al Aire libre y demostrarle a los empresarios la forma de hacerlo; y que se considere como un hábito el pensar siempre en las condiciones de vida de sus trabajadores.*
> *Que el lugar de trabajo sea la causa y efecto del esfuerzo conjunto. El modelo por emplear debe posibilitar la capacitación y certificación como sistema normado de competencia laboral; dichas normas pueden definir lo que un individuo es capaz de contribuir a la competitividad dentro del comercio y también por las limitaciones de los esquemas de capacitación tradicional. Bajo la limitación de que las habilidades pueden no reconocerse. En el país hay un bajo nivel de escolaridad y lo único que se certifica es la educación formal; un trabajador puede ser muy hábil en su puesto de trabajo y tiene reconocimiento dentro de la empresa, pero si sale al mercado de trabajo, necesita comprobar esas habilidades y, es aquí donde el Centro de Capacitación Empresarial al Aire Libre emitirá dichos comprobantes.*

CONCLUSIONES

Una fuerza de trabajo calificada permitirá que las empresas aumenten su productividad y competitividad, y que sus trabajadores amplíen sus posibilidades de incorporación y permanencia en el mercado laboral. El sistema de producción ya no se basa en actividades repetitivas y monótonas, sino en el trabajo intelectual y creativo de las personas, así como en la innovación y el aprendizaje continuo. El país requiere preparar a

los trabajadores en relación a las necesidades específicas del sector productivo, se requiere aumentar la calidad de la capacitación, evidenciar las destrezas de los trabajadores en determinadas funciones productivas. Un número importante de trabajadores son contratados sin capacitación previa, aunado a esto, en el país hay un bajo nivel de escolaridad por lo que la capacitación dentro del trabajo es muy importante, ya que además de incrementar las potencialidades del empleado, le sean útiles en otro empleo.
El propósito de identificar el tipo de empresa, su origen, tipo de empleados y el tiempo que tienen sus empleados trabajando, permitió comprender el grado de aceptación, la visión del desarrollo empresarial, sus problemas financieros, económicos y sobre todo el ambiente del esquema operativo y laboral en su empresa. El antecedente que prevaleció en la mayoría de las empresas, es que sus dueños son personas que anteriormente eran empleadas, y con base a los conocimientos adquiridos en sus trabajos formaron posteriormente su empresa, recalcando en este punto, que a dichos empresarios les falta un criterio formal de negocio, en donde se pone de manifiesto la necesidad de capacitación en estos aspectos. En la mitad de las empresas investigadas, se hizo presente su estrategia defensiva y conservadora y no agresiva y competitiva, mucho menos innovadoras. Esto demuestra la vulnerabilidad de nuestras empresas ante competidores de otros Estados e incluso internacionales. Pocas empresas presentaron la condición de vinculación o asociación con organismos de investigación y desarrollo técnico o académico. Se manifiesta la subutilización de la tecnología en informática, en donde se debe hacer un gran esfuerzo de capacitación.

Actualmente, la globalización económica considera al conocimiento como un factor de producción, por lo cual se genera un valor económico. En esa dirección, la Capacitación continua debe establecer múltiples opciones para utilizar el recurso humano en los diversos niveles, en la estructura laboral: el trabajo profesional, trabajo técnico y el trabajo manual; para que estén en condiciones de resolver las exigencias que se derivan de la tecnología, la ciencia, la economía, etc. Así mismo, transmitirles valores que promuevan el respeto hacia las personas y el medio ambiente, su capacidad de decisión, unidad social y sentido de justicia, dirigidos a favor del fortalecimiento de su identidad regional y nacional, para responder competitivamente al entorno internacional. La Capacitación continua es un tipo de educación que a través de cursos y actualización del recurso humano inserto en el ámbito laboral, contribuye a la educación permanente. Por lo que resulta un derecho de los individuos y, una obligación por parte de las empresas. En la investigación efectuada, se encontró que la práctica de la Capacitación continua en México es escasa y muy variada. Pero lo más significativo, es que no hay una clara identificación de sus objetivos. Pues es común, que consideren a la capacitación continua tanto para actualizar, como para formar recursos humanos profesionales. Por lo que una cosa es la capacitación continua y otra la educación formal (licenciatura y posgrado). El siguiente autor su comentario resulto interesante al compararlo con la investigación que se realizo y dice:

"De ahora en adelante la clave es el conocimiento. El mundo no se está convirtiendo en intensivo en trabajo, ni en intensivo en materiales, ni intensivo en energía sino en intensivo en conocimiento" Peter Drucker Un elemento de importancia que pude observar es la participación del cliente como parte integral en una evaluación. El nivel de exigencia de resultados para los servicios internos, como lo es la capacitación, es sustancialmente menor de lo que lo es para los procesos productivos o centrales de la organización. "Estamos entrando en la sociedad del conocimiento. El recurso económico básico ya no es el capital, ni el trabajo, sino que es y seguirá siendo el conocimiento. En esta sociedad el trabajador del conocimiento tendrá un papel protagónico" Día a día con mayor convicción los empresarios verifican que los recursos humanos sean el activo más importante y la ventaja competitiva en las estrategias a implementar. Ya no se puede que las empresas definan el contenido de la capacitación en función de las necesidades internas. De ahí que se deben de implementar los conocidos planes de “detección de necesidades de capacitación”, con buenos presupuestos. La medición de los resultados se evaluará en la reacción de los participantes que llenarán un cuestionario al final de cada curso. Con la globalización, la competitividad y la apertura de mercados, se ha visto un cambio drástico en las empresas. El presupuesto se ve cada vez más restringido y debe ser mejor empleado, por lo tanto, se tienen que realizar grandes reestructuraciones y ahora los recursos deben ser aplicados con mucho criterio y asertividad. Capacitación y competitividad pasan a ser aspectos congruentes

en las organizaciones. La competitividad exige mayor rigor al escoger la aplicación de la capacitación, y sin capacitación no hay competitividad. Una de las principales conclusiones de esta investigación es el mayor énfasis que se da a aquellos factores que diferencian a las empresas. La capacitación, definitivamente, se ha vinculado con mayor tenacidad a la estrategia. Antes, la capacitación se limitaba a adecuar conocimientos, habilidades y destrezas. Hoy, capacitar gente es el diferencial competitivo de mayor peso para una organización, orientando más el accionar a cambiar actitudes. Capital, tecnología y procesos son recursos accesibles y algunos de ellos pueden ser copiados. "No capacite aquello que puede copiar".

REFERENCIA

Tamayo y tamayo, Mario, El proceso de la investigación científica, Editorial Trillas, México 2001.

Arias galicia, Fernando. Introducción a la metodología de investigación en ciencias de la administración y el comportamiento Editorial Trillas México 1999.

Rodriguez estrada, Mauro. Capacitación basada en competencias laborales Editorial Mc Graw Hill, España 1999.

Van adelsberg, David. Capacitar debe ser rentable Editorial Panorama, E.U.A. 2002.

Reza trosino, Jesús Carlos. Aprendizaje total en las organizaciones. Editorial Panorama, México.

Hernandez, Roberto, Metodología de la Investigación Ed. MC Graw Hill 2003.

Martinez, Miguel, La investigación Cualitativa Manual teórico practico Ed. Trillas 1998.

Garcia, Adriana Los microensayos Editorial Norma 1998.

Hammersley, Martyn. Etnografía Métodos de Investigación, Ed. Paidos, España 1994.

Chiavenato, Adalberto, Administración de los Recursos Humanos Ed, MC Graw Hill 5ta Edición Santafe de Bogota 1999.

Dessler, gary, Administración de Personal. Ed Prentice Hall, 6ta Edición, México 1994.

Siliceo, Alfonso, Capacitación Y Desarrollo de Personal. Ed Prentice Hall, México 1985.

Werther, William. Administración de Personal Y Recursos Humanos. Ed mcgraw-Hill, México, 1995.

BIOGRAFÍA

Oscar Guzmán Vargas es Doctor en Ciencias de la Educación por la Universidad de Tijuana. Profesor Asociado "C" en la Universidad de Guadalajara, adscrito al Departamento de Ciencias Administrativas, se puede contactar en el Centro Universitario de la Costa Sur, Universidad de Guadalajara, Calle Avenida Independencia Nacional 151, Autlán de Navarro, Jalisco, México.

ESTRATEGIAS ADMINISTRATIVAS PARA QUE LAS PyMES AGRICOLAS DE PLATANO ORGANICO EN EL ESTADO DE COLIMA, MEXICO EXPORTEN COMPETITIVAMENTE

Noé López Alvarado, Universidad de Colima
Verónica Marina León Román, Universidad de Colima
German Israel Silva Aguilar, Universidad de Colima
Manuel Rubio Maldonado, Universidad de Colima

RESUMEN

Hoy en día, las exigencias competitivas en el mercado nacional e internacional, hacen indispensable que las PyMES exportadoras desarrollen estrategias que les permitan competir en el mercado global. Así, el presente estudio tiene como finalidad principal identificar y proponer estrategias administrativas para que las PyMES agrícolas de producción orgánica de plátano del estado de Colima, México exporten competitivamente. En la presente investigación se toma el enfoque cualitativo y descriptivo de estudio de casos. Se identificaron 3 empresas dedicadas a la comercialización del plátano orgánico. Ubicadas en los municipios de Tecomán y Armería en el estado de Colima, México. Los resultados de las encuestas aplicadas son la base para la elaboración de los FODA de cada empresa y con ello se diseñaron las estrategias. La capacitación del personal de todos los niveles de la empresa en diversas materias desde planes de negocio hasta legislación aduanera, comenzar los procesos de certificación y buscar apoyos y financiamientos para promocionar sus productos en mercados internacionales.

PALABRAS CLAVE: Estrategias, Pymes Exportadoras, Agroindustrial, FODA

ADMINISTRATIVE STRATEGIES FOR THE PLUMBING AND ORGANIC LEMON AGRICULTURAL SMES IN THE STATE OF COLIMA, MEXICO TO EXPORT COMPETITIVELY

ABSTRACT

Today, the competitive demands in the national and international market make it imperative that export SMEs develop strategies that allow them to compete in the global market. Thus, the main purpose of this study is to identify and propose administrative strategies for the agricultural SMEs of organic banana production in the state of Colima, Mexico to export competitively. In the present research the qualitative and descriptive approach of case studies is taken. Five companies were identified in organic banana marketing. Located in the municipalities of Tecomán and Armería in the state of Colima, Mexico. The results of the applied surveys are the basis for the elaboration of the SWOT of each company and with that the strategies were designed. The training of personnel at all levels of the company in various subjects from business plans to customs legislation, start certification processes and seek support and financing to promote their products in international markets.

KEYWORDS: Strategies, Sme Exporters, Agroindustrial, Swot

INTRODUCCIÓN

Las pequeñas y medianas empresas (PyMES) se han catalogado en el mundo como el motor de desarrollo como organizaciones muy importantes para la economía global y para la sociedad en particular por su potencial de generar empleo permamante, por su capacidad de producir ingreso para los sectores débiles, por ampliar la base del sector privado, por contribuir a reducir la concentración de poder económico y por su aporte al producto nacional (Castellanos, 2003). En la actualidad, la labor que las PyMES deben realizar es muy relevante, ya que implica no sólo generar empleo sino consolidarse y brindar estabilidad a la parte doméstica de una nación . Desde esta perspectiva Okpara y Wynn (2007) afirman que los pequeños y medianos negocios son considerados como la fuerza motriz del crecimiento económico, la creación de empleo y la disminución de la pobreza en los países emergentes. Desde una perspectiva funcional, las grandes empresas están externalizando con mayor frecuencia determinadas actividades o procesos hacía las PyMES especializadas (Romero, 2009). Para Singh, Garg y Deshmukh (2008) las PyMES se consideran la columna vertebral del crecimiento económico en todos los países.

El sector exportador en Colima ha enfrentado transformaciones profundas durante las dos últimas décadas. El continuo proceso de urbanización y las tendencias del mercado mundial, han influido de manera decisiva en la estructura del sector exportador. La producción adquiere un carácter mucho más comercial, donde la competencia impone estándares de calidad y servicio, obligando a las unidades productoras a una continua modernización en sus procesos productivos, así como a la diversificación de productos y nichos de mercado. Se considera la actividad exportadora un complemento con el mercado doméstico que utilizan las empresas para el desarrollo económico. Así, su posicionamiento a nivel internacional, depende de la cantidad de exportaciones que realice para que llegue a tener un renombre respecto a otras empresas. Esto traerá como beneficio, derivado de esta actividad la estabilidad económica del Estado de Colima. Mediante esta investigación se busca tener un amplio conocimiento de las empresas que han incursionado en el sector exportador de productos organicos, así como identificar las generalidades de cada una de las firmas. También se pretende que la información recabada pueda lograr interesar a las empresas que no han incursionado en las exportaciones y se fomente su participación por cuenta propia y no a través de terceros. Se considera que esta información es de gran importancia, porque en la actualidad las empresas buscan ser más competitivas y, estos factores puestos en práctica por las empresas exitosas pueden servir como herramienta básica para que logren sus objetivos. Al realizar esta investigación se espera encontrar la realidad de lo que son los factores estratégicos con los cuales estas empresas se han apoyado para logar un crecimiento sostenido con las exportaciones.

Este fenómeno ha alcanzado a una gran cantidad de países, aún, cuando se observa que en general a Latinoamérica le hace falta una mayor internacionalización de sus empresas (Wilska y Tourunen, 2001), por lo que es de suma importancia realizar investigaciones para referirse a cuáles han sido los elementos determinantes de la internacionalización (Sánchez, 2002). Aunado a lo anterior, investigadores postulan que en el siglo XXI, el éxito o fracaso de la PYMES dependerá de su desempeño en los mercados globales. Esta afirmación supone la vigencia de un nuevo paradigma, según el cual, las empresas son creadas y actúan en mercados crecientemente interconectados, en donde las barreras nacionales tienden a diluirse. Dentro de esta lógica, las empresas pasarían a considerar el mundo como un gran mercado y sus estrategias y decisiones de negocio se formularían bajo esta premisa de internacionalización. Ahora bien, cabe preguntar si nuestras Pequeñas y Medianas Empresas están preparadas y si su evolución responderá a esta lógica. Dado que los resultados competitivos de las PyMES no son neutros para las sociedades de pertenencia, su éxito competitivo tiende a traducirse en generación de mayor empleo y riqueza, incorporación de nuevos conocimientos y desarrollo de talento local. De modo que, el desempeño competitivo tendrá impacto sobre la evolución económica, social, institucional y cultural de las sociedades que las albergan, razón para dedicar este artículo al entendimiento de los procesos de internacionalización con el fin de identificar los

factores que determinan e impulsan la internacionalización de las PYMES locales. En relación a lo anterior se fundamenta en el siguiente supuesto:

Supuesto general: Tener los factores internos como infraestructura, capacidad de producción, financiamiento, capacitación, equipamiento y capital social, luego entonces, estos influyen para que entren las PyMES en el sector exportador de productos organicos.

REVISION DE LITERATURA

Los procesos de las empresas juegan un papel esencial en el desarrollo de estrategias de negocios que permiten a las organizaciones incrementar su nivel de competitividad dentro de un mercado globalizado y competitivo (Maldonado, Hernández y Aguilera, 2012). La mayoría de las pequeñas y medianas empresas tiene procedimientos y sistemas sencillos, que permiten flexibilidad, retroalimentación inmediata, cadena corta para la toma de decisiones, mejor entendimiento y una respuesta más rápida a las necesidades del cliente, a diferencia de las grandes organizaciones. A pesar de estas características, las PyMES tienen una gran presión por mantener su competitividad en el mercado doméstico e internacional (Singh, Garg y Deshmukh, 2008). Man, Lau y Chan (2002) y Vargas y Rangel (2007) sostienen que el desempeño de un negocio está positivamente relacionado con el desarrollo de las capacidades internas (métodos, procesos, maquinaria y equipo) y una estrategia de mejoramiento continuo e innovación. La estrategia es un aspecto clave para el éxito y rentabilidad de la empresa (Chandler, 1962 y Ansoff, 1965). El éxito de la implantación de la estrategia dependerá de factores internos y de factores externos (Thompson y Strickland, 1993).

El reto administrativo estratégico de la empresa viene definido por una serie de factores que determinan la consecución de los objetivos fijados, unos de naturaleza exógena al estratega que se encuentra en un medio político, económico y social (entorno genérico) que no controla y en el que se enfrenta a unos rivales o competidores. Sirve a unos clientes y opera con unos proveedores (entorno específico); y otros que hacen referencia a factores endógenos de la organización y representan la escala de objetivos y los recursos y capacidades de los que se disponen (AECA, 1999). Para Porter (2005) diseñar una estrategia competitiva consiste en crear una formula general de cómo una empresa va a competir, cuáles serán sus metas y qué políticas se deberán realizar para alcanzarlas. Propone tres estrategias genéricas que pueden ser utilizadas de manera individual o en su conjunto para crear una ventaja competitiva, las cuales son: el liderazgo en costos, la diferenciación y el enfoque. Por lo tanto, el éxito de las empresas depende de seleccionar la estrategia correcta, una que se ajuste a las fuerzas competitivas de la organización y de la industria en la que se encuentra (Porter, 2006).

En relación con la actitud del propietario/gerente, Kotey y Meredith (1997), evalúan en las pequeñas empresas industriales la relación entre el valor personal del propietario/gerente, las estrategias que adoptan y el rendimiento de su empresa, confirmando una asociación entre estrategia y rendimiento. Indican que las empresas con altos rendimientos son proactivas en la orientación estratégica y el propietario exhibe valores empresariales, mientras que las empresas con bajo rendimiento son reactivas y los propietarios exhiben valores más conservadores. En cuanto a la importancia de los factores externos, Kotha y Nair (1995), examinan, en empresas japonesas de industria de maquinaria, el papel que Juegan las estrategias y el entorno económico con la rentabilidad y crecimiento de la empresa, encontrando un impacto positivo del cambio tecnológico en el crecimiento de la empresa. Matsuno y Mentzer (2000), examinan el papel que juega el tipo de estrategia como alternativa para moderar la relación entre la orientación del mercado y el rendimiento de la empresa. Para ello utilizan la tipología de Miles y Snow (1978) y encuentran que las empresas que siguen estrategias defensivas consiguen una mayor rentabilidad económica al incrementar el nivel de orientación del mercado, que las empresas que siguen estrategias exploradoras o analizadoras.

Sin embargo, las empresas con estrategia defensiva muestran peores resultados en cuota de mercado y crecimiento de ventas. Mientras que Kotabe y Duhan (1993), tras identificar clústeres estratégicos en el mercado Japonés, no encuentran una relación directa entre la posición estratégica de la empresa y su rentabilidad. Por otra parte, Olson y Bokor (1995), señalan, que el rápido crecimiento de las jóvenes y pequeñas empresas está influenciado por la interacción de la planificación formal y la innovación de producto o servicio. Existen estudios que ponen de manifiesto que la planificación estratégica no es una práctica común entre las pequeñas empresas (Robinson y Pearce, 1984; Sexton y Van Auken, 1985). La relación entre la planificación estratégica formal y el rendimiento financiero en las empresas pequeñas ha sido examinada por diversos autores. Por una parte, determinados estudios encuentran una relación positiva. Robinson (1982), encontró que las pequeñas empresas que emplearon consultores para apoyar la planificación estratégica, rindieron mejor que las empresas que no lo hicieron. Bracker, Keats y Pearson (1988), concluyeron que las pequeñas empresas electrónicas que contrataron un sofisticado plan estratégico obtuvieron un mejor rendimiento que las empresas q ue no planificaban. A similares conclusiones llegan Hahn y Powers (1999). Otros estudios han puesto de manifiesto una relación positiva entre la planificación estratégica formal y el rendimiento financiero en las pequeñas empresas (Shuman, 1975; Jones, 1982; y Bracker y Pearson, 1986).

Contrariamente, otros investigadores han concluido que no existe una relación significativa (Kallman y Shapiro, 1978; Shrader *et al*., 1989 y Watts y Ormsby, 1990), y sugieren que el valor de la planificación se diluye por factores como el entorno de incertidumbre, la experiencia de la gerencia y la fase de desarrollo de la empresa. En un modelo dinámico de formación de la estrategia (AECA, 1999), la planificación estratégica formal coexiste con un proceso estratégico emergente en el que las decisiones y acciones estratégicas son tomadas al margen del sistema formal de planificación (Mintzberg y Waters, 1985). Las cambiantes condiciones del reto estratégico (factores exógenos y endógenos) van a determinar en cada momento el tipo de estrategia a implantar, más planificada o por el contrario más emergente. El control de la información de naturaleza estratégica también puede resultar una importante fuente de ventaja competitiva de las PyMES. Julien *et al*.

(1996), señala que esta ventaja competitiva se concreta en términos de estrategia (empresas proactivas), de estructura (redes de información) y culturas empresariales adoptadas. Brown, Gatian y Hicks (1995), examinan como la implantación de un sistema de información estratégica en una empresa conlleva una ventaja competitiva a largo plazo, y encuentran que las empresas que invierten en sistemas de información estratégica, consiguen, por un lado, una reacción favorable en el mercado de valores al anunciar que sus empresas utilizan un sistema de información estratégica, y por otro, un mayor crecimiento y rentabilidad económica. Si se trata de relacionar factores estratégicos y éxito empresarial, nos encontramos con trabajos como los de Huck y McEwen (1991), Luk (1996) y Camisón (1997), que resaltan la importancia de la planificación estratégica, de utilizar determinadas prácticas de dirección y gestión, de la capacidad de respuesta de la empresa a los requerimientos del entorno y de la adopción por la empresa de un enfoque estratégico como elementos claves del éxito empresarial. En relación a las PyMES y el comercio exterior de México, de acuerdo a la información oficial (Secretaría de Economía, 2014) disponible que a continuación se presenta, pone de relieve la escasa participación de estos estratos empresariales en el comercio exterior mexicano. Como se observa en la Tabla 1, es muy bajo el número de empresas exportadoras

Tabla 1: Empresas de Exportación y Porcentaje de Participación Tamaño de la Empresa % de Contribución

Grande Maquiladoras Pequeña y Medianas Total	51.8
	41.3
	6.7
	100.0

Fuente: Maldonado et al. (2015).

En el caso de México se deduce que las pequeñas empresas, conjuntamente con las medianas son las que contribuyen con el 6.7% del total exportado; Son pocas las grandes empresas mexicanas y sin embargo contribuyen con el 51.8% de nuestras ventas al exterior; Las maquiladoras participan con un gran número y porcentaje de exportación (41.5%), mostrando la dificultad que existe para elaborar una política uniforme de promoción para asegurar su permanencia en México, así como la vulnerabilidad de nuestro país cuando las maquiladoras salen hacia otros países y existe un amplio potencial de crecimiento de su contribución a las exportaciones; en el largo plazo podrían hacerlo como ahora lo hacen en los otros cinco países mencionados.(Secretará de Economía, 2014).

En un estudio realizado por Dussel (2000) se muestran las exportaciones de los principales 10 capítulos de exportación a EEUU, mismos que al ser analizados revelan que prácticamente no hay productos elaborados por las PyMES, en virtud de que se refieren a maquinaria, aparatos y material eléctrico, grabadoras, automóviles, tractores, reactores nucleares, calderas, aparatos mecánicos, combustibles, minerales, aceites minerales, prendas y complementos de vestir, muebles, legumbres y hortalizas, manufactura de fundición, entre otros. Con facilidad se aprecia que son productos de alta tecnología e intensivos en capital, atributos que es difícil hallar en las micro empresas mexicanas, razón por la cual raras veces pueden producirlos y, no se diga exportarlos directamente en grandes cantidades.

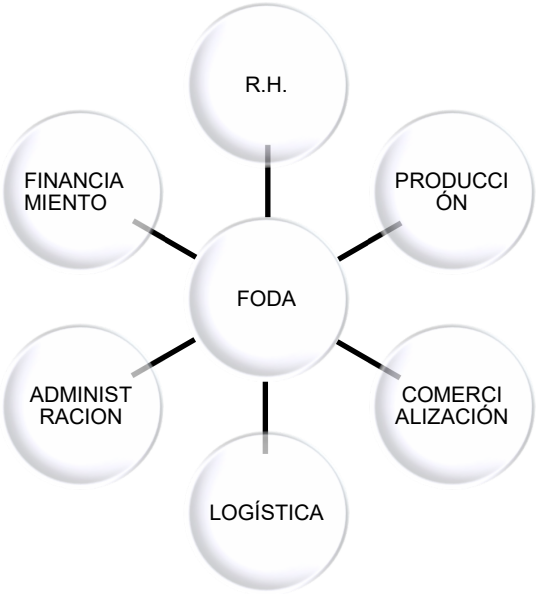
Indirectamente tampoco pueden exportar, porque las exportaciones mexicanas se caracterizan por tener un alto contenido de insumos y partes importadas aspecto que limita la participación de las PyMES en su encadenamiento productivo al sector. De ahí que la estimación mostrada en párrafos anteriores, hecha por la Secretaría de Economía, de que participan junto con las empresas pequeñas y medianas, con un 6.7% del total, puede interpretarse que se refiere a la mediana empresa. Se concluye diciendo que las actividades de exportación, en gran medida corresponden al sector manufacturero, el cual corresponde a unas cuantas empresas mexicanas (312) y en las maquiladoras (3,436), las cuales enfrentan problemas de alta dirección en el diseño de estrategias de venta y de carácter técnico para generar, ampliar o consolidar sus encadenamientos con las PyMES del país, motivo por el que éstas contribuyen modestamente en las ventas nacionales al exterior, (Secretaría de Economía, 2014).

METODOLOGÍA

El presente trabajo se realiza a través de una investigación descriptiva con un enfoque cualitativo con la finalidad de identificar y proponer estrategias administrativas para que las pequeñas y medianas empresas agroindustriales de plátano y limón del estado de Colima exporten competitivamente. Actualmente existen 1500 productores de plátano en el estado de Colima, de los cuales solamente 504 de ellos cuentan con una superficie mayor a 10 hectáreas. Asimismo, existen 2 empresas dedicadas a la transformación y comercialización del plátano, de las cuales solo 4 de ellas realizan exportaciones de fruta fresca, por lo cual se decidió contemplar para esta investigación a estas empresas y se procedió a realizar visitas con el fin de conocer a las empresas que incursionan en el mercado exportador, mismas que se ubican en los municipios de Tecomán y Armería. Para la recopilación de la información se utilizó la encuesta como

principal instrumento, la cual permite indagar a las personas mediante el uso de cuestionarios diseñados en forma previa para la obtención de información específica (Zikmund, 1998). El cuestionario consistió de 41 reactivos relacionados con las áreas funcionales de la empresa bajo el esquema que se muestra en la figura 1, aplicándose a los gerentes o dueños de las empresas.

Figura 1: Esquema de Áreas Funcionales de las Empresas Agroindustriales



Fuente: Elaboración propia en base a investigación de campo (2014)

Derivado de las encuestas aplicadas se logró determinar un análisis de fortalezas, debilidad, oportunidades y amenazas (FODA) para cada empresa. Zuluaga (2008) menciona que reconocer cuáles son las características internas, fortalezas y debilidades es un ejercicio de introspección organizacional necesario para poder emprender cualquier tipo de acción hacia el futuro. Es por ello que este análisis debe partir de la premisa de que cada empresa es un conJunto único de recursos y capacidades lo que les permite diferenciarse de las demás empresas en un mismo sector. De acuerdo con Castro y Rufino, (2010) estas diferencias entre las empresas respecto a sus recursos y capacidades es lo que explica que en un mismo sector y en un mismo grupo estratégico existan rentabilidades distintas.El criterio para seleccionar estas firmas: a) empresas que tengan de uno hasta 50 trabajadores para las pequeñas y para las medianas de 51 a 250 trabajadores. Además se han considerado dentro de la población de empresarios PyME a aquellos que: b) se encuentran activamente involucrados en la operación agroindustrial de exportación, dirigidas ya sea como gerentes o los mismos dueños, y c) generan empleo para sí mismos y para otras personas.

Para operacionalizar la definición de empresario PyME, se consideraron dos criterios: a) tener una empresa que opere formalmente al momento del estudio, con el objeto de solo considerar a los negocios formales; y b) trabajar tiempo completo en su empresa; La recopilación de datos se efectuó mediante entrevistas semiestructuradas llevadas a cabo durante el segundo semestre de 2014. Estas se realizaron en campo, en las mismas compañías de los empresarios, y fueron grabadas y transcritas. Se utilizó una guía general de preguntas que fue previamente validaddas por académicos y personas expertas en el tema. Se usó la clasificación de preguntas cualitativas (seis tipos) empleada por Mertens (2005), y las recomendaciones y el orden de formulación empleados por Hernández, Fernández y Baptista (2010), el enfoque que utiliza

la recolección de datos sin medición numérica para descubrir o afinar preguntas de investigación en el proceso de interpretación es el cualitativo. Este enfoque fue utilizado siguiendo a Grinnel (1997) y Creswell (2005), porque permitió captar las experiencias del tipo de empresarios involucrados, recolectó las experiencias de los empresarios a través de las entrevistas y permitió desarrollar una investigación descriptiva y cualitativa en las empresas de los empresarios. Se realizaron visitas de campo a los negocios de los empresarios y se observó directamente la rutina diaria a través de la cual estos gestionaban sus negocios.

RESULTADOS

En el presente informe se plasman los resultados, que se obtuvieron de la investigación realizada a las empresas exportadoras de productos agrícolas orgánicos (plátano) del municipio de Tecomán en el estado de Colima, las cuales han implementado una serie de estrategias, que ha permitido incursionar en el mercado extranjero. Se elaboró un cuestionario de 46 preguntas, que apoyará el objetivo general de la investigación a realizar sobre "estrategias competitivas para la exportación de productos orgánicos agrícolas, de las empresas en el estado de Colima" Se realizó un análisis de las 5 empresas comercializadoras de productos agrícolas orgánicos en el Estado de Colima, de las cuales las 5 realizan el proceso de exportación. Tomando en cuenta que existen 2 empresas más en proceso de certificación orgánica para poder llevar a cabo la elaboración de productos agrícolas orgánicos y poder incursionar en el mercado extranjero. Con los resultados obtenidos durante la investigación, se puede dar a conocer de que el 100% de estas empresas tienen conocimiento del proceso para llevar a cabo la exportación de sus productos agrícolas orgánicos del Estado de Colima. Así mismo, al preguntárseles sobre las herramientas más adecuadas para mejorar las habilidades de su personal, el 100% considera al trabajo en equipo como una herramienta fundamental, dentro del proceso de exportación. Cabe mencionar que la capacitación del personal, es de gran importancia para llevar a cabo la correcta organización, es por ello que el 100% de su personal es totalmente capacitado para llevar a cabo una correcta organización empresarial, se siente altamente motivado al realizar su trabajo dentro de la empresa.

Se mencionó que al capacitar al personal el proceso de exportación será más eficaz, quedando con mayor porcentaje el 67% en el cual se eligió tener un personal capacitado para que el proceso de exportación sea más eficaz, mientras que el 33% restante consideran que no se debe capacitar a todo el personal. Los cursos adecuados para mejorar la actividad exportadora con un 67% el curso de formulación del precio de exportación y un 33% el curso de trámites y documentos al Comercio Exterior, se obtendrán recursos propios para la capacitación en el 100%, de nuestras empresas. Las empresas confirmaron que sí se cuenta con un nivel de producción adecuado para satisfacer la demanda en el mercado exportador, quedando con un 100%, ya que de su producción 90% a un 100% se exporta, la mercancía que no se exporta es aprovechada en la venta local un 67% industrializado y un 33% de venta al costo, se menciona que no se logra satisfacer toda la demanda local, la infraestructura y equipamiento con la que cuenta las empresas, son adecuados para la producción que maneja, quedando con un porcentaje del 100%. En cuanto a la industrialización de los productos las empresas sí han pensado en llevar a cabo este proceso. Para la exportación de estos productos es indispensable estar certificados, las empresas cuentan actualmente con certificaciones de la calidad de su producto, quedando con un porcentaje del 100%. Los factores que es una limitante para la producción de productos orgánicos con un porcentaje del 67% es el factor más común son los fenómenos naturales como lluvias y ciclones mientras que un 33% es la falta de financiamiento por parte del gobierno.

Los canales de distribución más utilizados con un porcentaje del 50% como más alto el de productor, empacador, mayorista, detallista y consumidor. Referente a la época del año en el que más se comercializa su producto, el 100% nos mencionó que su producto se comercializa todo el año. En la actualidad los mercados se han vuelto más exigentes, mientras tanto el 67% sí han pensado en diversificar su producto al mercado exportador; mientras que el 33% no lo considera conveniente. En cuanto a los principales factores

decisivos con los que debe contar el productor para realizar la exportación, el 67% mencionó que es indispensable tener un contacto en el extranjero para la comercialización, mientras que el 33% considera que es mejor contar con los recursos suficientes. En relación a las formas de pago que se emplea al momento de realizar transacciones al extranjero, el 100% mencionó que es la trasferencia electrónica debido al gran avance de la tecnología con la que contamos hoy en día. En cuanto a los organismos que promocionan su producto, el 67% comentó las páginas web y el 33% las Ferias Internacionales. Actualmente el 67% de los productores exportan a Alemania y el 33% a Estados Unidos, teniendo más de 4 años exportando en el mercado extranjero.

En relación en donde se lleva a cabo la venta del mercado nacional, el 33% mencionaron a las empresas procesadoras, el 33% a otros (bodega de maduración) y por último el otro 33% comentó que la venta de productos orgánicos agrícolas es mediante el mercado de abastos. Cabe mencionar, en cuanto a la venta nacional de su producto el 33% es mediante transferencia bancaria y el otro 67% es en efectivo directamente. Al realizar la transacción del producto orgánico, es necesario conocer los riesgos a los que se verán sujetos en el traslado de su exportación por eso el 100% de las empresas cuentan con tipo de seguro para la mercancía. Se menciona que el 100% del costo de compra del empaque de sus productos es muy costoso debido a que son productos orgánicos y cuentan con diferentes certificaciones. Referente al porcentaje que representa el costo de producción del empaque el 100% de los productores, mencionan que su empaque equivale a más del 25%-40% del precio final. Los productores mencionaron que el 33% de su empaque es de plástico mientras que el otro 67% de los empaques de sus productos orgánicos son de cartón. Se considera que el tipo de material del empaque debe de ser el adecuado para proteger y mantener al producto en las mejores condiciones para su traslado, por ello el 100% de los productores considera que su empaque es el adecuado para su fácil exportación.

Tomando en cuenta las problemáticas que se enfrentan al momento de transportar las mercancías considerando, el 67% los tiempos de embarque y el 33% los costos que se generan. Como sabemos es de suma importancia estar actualizados en materia aduanera, debido a los cambios que han surgido a lo largo del tiempo; el 100% de las empresas de productos orgánicos agrícolas están actualizados en materia aduanera, para poder tener un proceso eficiente, capacitando a los productores en dicha materia para así lograr el proceso de exportación más eficaz. Logrando así que el 100% de los productores conozcan los Tratados de Libre Comercio que favorecen al mercado exportador, para un mejor trato arancelario del producto orgánico, tomando en cuenta también los conocimientos de las Normas Oficiales Mexicanas aplicadas a los productos orgánicos agrícolas. Cabe mencionar que el 67% de los productores, mejorarían en la capacitación al productor en materia aduanera y el otro 33% pide que haya mayores apoyos del Estado, para que el proceso de despacho sea más eficaz. Actualmente el 100% de los productores no cuentan con apoyo gubernamental para incentivar su producción, los cuales mencionan que el gobierno debería de consolidar apoyos económicos para mejorar su producción, ya que la difusión de los apoyos de gobierno, no es en tiempo y forma. Actualmente el 67% recibe un apoyo del gobierno para producir su producto llamado ASERCA y el 33% otros. Por último cabe mencionar que las empresas de productos orgánicos agrícolas en el municipio de Tecomán, en el estado de Colima, cuentan con certificación orgánica (QIA Y BIOAGRICERT) para la exportación de dichos productos al mercado extranjero cumpliendo con las normas requeridas para su introducción, logrando cubrir la demanda que cuenta en el extranjero. . En la siguiente tabla se muestra un resumen del análisis FODA de las cuatro empresas estudiadas.

Tabla 1: Foda General

Foda General De Las Empresas Exportadoras de Coco en el Estado De Colima	
FORTALEZAS	OPORTUNIDADES
F1. Personal administrativo capacitado y motivado. F2. Capacidad de producción. F3. Diversificación de productos. F4. Contactos en el extranjero. F5. Canal de distribución. F6. Comercialización anual. F7. Calidad en los productos. F8. Mercancía asegurada. F9. Ubicación estratégica del puerto de Manzanillo.	O1. Certificaciones en procesos de calidad e inocuidad. O2. Incursionar en nuevos mercados. O3. Promoción del producto. O4. Capacitación en materia aduanera y plan de negocios. O5. Programas de fomento a la exportación. O6. Replantación de palmeras. O7. Tecnología en infraestructura y equipamiento. O8. Demanda mundial insatisfecha
DEBILIDADES D1. Acceso a los apoyos por parte del gobierno. D2. Difusión de los apoyos fuera de tiempo y forma. D3. Trámites demasiado burocráticos para los apoyos	AMENAZAS A1. Fenómenos naturales como lluvias y ciclones que afectan al cultivo. A2. Plagas y enfermedades. A3. Plantaciones viejas.

Fuente: Elaboración propia en base a la investigación de campo (2015)

Del FODA general y del específico por cada una de las empresas encuestadas, se lograron establecer 16 estrategias agrupadas por áreas con la finalidad de facilitar su identificación. Para que los productores de coco en el estado de Colima realicen exportaciones exitosas deberán de considerar las estrategias propuestas a continuación:
Recursos humanos.

CONCLUSIÓN

Derivado de la investigación realizada se cumplió con el objetivo principal de identificar y proponer estrategias administrativas para que las PyMES agroindustriales del plátano de productos orgánicos del estado de Colima exporten competitivamente, esto a través de las experiencias de los empresarios que ya se encuentran exportando. Desde esta perspectiva y con base en dicha experiencia se busca la manera de proponer estrategias ya validadas desde el esquema de Ansoff, (1965) y con la asertividad de Okpara y Wynn (2007), que proponen una clasificación de los tipos de decisiones necesarias para iniciar y mantener un negocio exitoso, para que en este caso, los que no exporten mejoren su competitividad en sus firmas. Las estrategias propuestas destacan las relacionadas con la capacitación del personal de todos los niveles de la empresa, desde los directivos hasta la parte operativa, en relación al conocimiento de programas de fomento a la exportación, elaboración de planes de negocio, comercialización y técnicas de negociación, así como legislación aduanera regulaciones y restricciones en diversos mercados, incoterms y elaboración de contratos internacionales. Por otro lado, buscar la manera de certificar sus productos y sensibilizar a todos los empleados sobre la importancia de una certificación. Por último, buscar apoyos y financiamientos para promocionar sus productos en mercados internacionales. Estas estrategias en la medida de lo posible podrían ser realizadas por las empresas con un esfuerzo considerable, ya que les demás propuestas llevarían más tiempo y consumirían más recursos de la empresa.

REFERENCIAS

AECA. (1999). Estrategia empresarial, modelo dinámico del proceso estartégico. Principios de organización y sistemas. Madrid: Documento 9.

Ansoff, H. I. (1965). Corporate strategy. New York: McGraw-Hill.

Bracker, J. S. & Pearson, J. N. (1986). Planning and financial performance of small, mature firms. Strategic Management Journal, 503-522.

Bracker, J. S., Keats, B. W. & Pearson, J. N. (1988). Planning and financial performance among small firms in a growth industry. Strategic Management Journal, 591-603.

Brown, R. M., Gaitan, A. W. & Hicks, J. O. (1995). Strategic information systems and financial performance. Jounal of Management Information Systems, 215-248.

Camisón, C. (1997). La competitividad de la PYME industrial española: estrategia y competencias distintivas. Madrid: Civitas.

Castellanos, J. G. (2003). PyMES innovadoras: cambios de estrategias e instrumentos. Revista Escuela de Administración de Negocios, 10-33.

Castro, I., y Rufino, J. (2010). Creación de empresas para emprender. Madrid: Ediciones Prirámide.

COELIM. (2014). Consejo Nacional de Productores de LIMON. Recuperado el 03 de diciembre de 2014, de http://www.conacoco.com.mx/

Chandler, A. D. (1962). Strategy and structure. Massachusetts: Massachusetts Institute of Technology Press.

Hernández, R., Fernández, C. y Baptista, P. (2010). Metodología de la investigación. México D.F.: McGraw-Hill.

Huck, J. & McEwen, T. (1991). Competencies needed for small business success perceptions of Jamaican entrepreneurs. Journal of Small Business Management, 90-93.

IMECE. (2014). PyMES mexicanas principal fuente de empleos. Recuperado el 17 de septiembre de 2014, de http://imece.org.mx/medios/?author=1

Julien, P. A., Raymond, L., Jacob, R. & Ramangalahy, C. (1996). Patterns and determinants of technological scanning: an empirical investigation of manufacturing SMEs. Proceedings of the Babson College Foundation Entrepreneurship Research Conference. Seattle.

Kallman, E. A. & Shapiro, H. J. (1978). The motor freigh industry: a case against planning. Long Range Planning, 81-86.

Kotey, B. & Meredith, G. G. (1997). Relationships among owner/manager personal values, business strategies and esterprises perfomance. Journal of Small Business Management, 37-62.

Kotha, S. & Nair, A. (1995). Strategy and environment as determinants of performance: eviden ce form the Japanese machine tool. Strategic Management Jorunal, 497-517. Luk, S. (1996). Success in Hong Kong: factors self-reported by successful small business owners. Journal of Small Business Management, 68-75. Maldonado, G., Hernández , O. & Aguilera, L. (2012). The relationship between production process and competitiveness level in Mexican SMEs: an empirical studies. ACR, 3-15.

Rubio M. M., Gutiérrez, A., Déniz, A. y López, N. (2015). Estrategias administrativas para que las PyMES agroindustriales de limón en el estado de Colima, México exporten competitivamente. Global Conference on Business and Finance, 895-903.

Matsuno, K. & Mentzer, J. T. (2000). The effects of strategy type on the market orientation - performance relationship. Journal of Marketing, 1-16.

Mintzberg, H. & Waters, J. A. (1985). Of strategies, deliberate and emergent. Strategic Management Journal, 257-272.

Morales, C. (2012). Características y tendencias de los mercados del coco y su s derivados. México, DF: Morales Troncoso $ Asociados.

Okpara, J. O. & Wynn, P. (2007). Determinants of small business growth constraints in a sub- Saharan African economy. SAM Advanced Management Journal, 24-35.

Olson, P. D. & Bokor, D. W. (1995). Strategy process-content interaction: effects on growth performance in small, start-up firms. Journal of Small Business Management, 34-44.

Porter, M. (2006). Venta competitiva. México: Compañía Editorial Continental.

PROMEXICO. (2015). PyMES, eslabón fundamental para el crecimiento en México . Recuperado el 12 de agosto de 2015, de http://www.promexico.gob.mx/negocios-internacionales/pymes-eslabon-fundamental-para-el-crecimiento-en-mexico.html

Romero, 1. (2009). PYMES y cadenas de valor globales. 1mplicaciones para la política industrial en las economías en desarrollo. Revista Análisis Económico, 199-216.

SAGARPA. (2014). SIAP. Recuperado el 2015 de enero de 13, de http://www.economia-snci.gob.mx/

Sauser, W. I. (2005). Starting your own business? Prepare for success. SAM Management in Practice, 1-4.

SEDER. (2014). Reportes estadísticos. Recuperado el 2014 de diciembre de 09, de http://seder.col.gob.mx/pseder/index.php/detalle/contenido/MTgxOQ==

Sexton, D. L. & Van Auken, P. (1985). A longitudinal study of small business strategic planning. Journal of Small Business Management, 7-15.

Vargas, D. M. & Rangel, R. T. (2007). Development of internal resources and capabilities as sources of differentiation of SME under increased global competition: a field stufy in Mexico. Technological Forecasting and Social Change, 90-99.

Watts, L. R. & Ormsby, J. G. (1990). Small business performance as a function of planning formality: a laboratory study. Journal of Business and Entrepreneurship, 1-8.

Zuluaga, G. (2008). Administre su empresa, de la estrategia a la práctica. Bogotá: Alfaomega Colombiana.

BIOGRAFÍA

Noé López Alvarado, es profesor de tiempo completo en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en esta unidad, Av. Elías Zamora Verduzco 269, Col. Valle de las garzas. Manzanillo Colima, México,

Manuel Rubio Maldonado, es profesor de tiempo completo en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en esta unidad, Av. Elías Zamora Verduzco 269, Col. Valle de las garzas. Manzanillo Colima, México,

German Israel Silva Aguilar, es profesor de tiempo completo en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en la Escuela de Comercio Exterior, Av. Elías Zamora Verduzco 269, Col. Valle de las Garzas. Manzanillo Colima, México,

Verónica Marina León Román es profesor de 40 horas en la Universidad de Colima, Facultad de Comercio Exterior. Puede ser contactado en esta unidad, Av. Elías Zamora Verduzco 269, Col. Valle de las garzas. Manzanillo Colima, México,

MODELO PREDICTOR DE LA INTERNACIONALIZACIÓN DE LAS FRANQUICIAS MEXICANAS

Carlos Méndez González, Universidad de Colima

RESUMEN

El objetivo de esta investigación es estimar y demostrar que el desempeño de la firma determina la internacionalización de las franquicias mexicanas. El sustento teórico de esta investigación es la teoría del enfoque basado en recursos y capacidades (RBV). Esta investigación es de tipo explicativa y predictiva, se colectó información secundaria de una muestra no aleatoria de 20 franquicias mexicanas y se estimó una regresión logística (Logit Model). Los resultados son confiables estadísticamente y los hallazgos son consistentes con la hipótesis planteada en esta investigación la cual establece que el desempeño de la firma determina la internacionalización de las franquicias mexicanas.

PALABRAS CLAVE: Desempeño empresarial**,** franquicias mexicanas**,** internacionalización, teoría del enfoque basado en recursos, modelo logit.

PREDICTIVE MODEL OF THE INTERNATIONALIZATION OF MEXICAN FRANCHISES

ABSTRACT

The aim of this research is to estimate and demonstrate that the firm performance determines Mexican franchises internationalization. The theoretical basis of this research is the resource-based view (RBV). This is an explanatory and predictive research paper, we collected secondary information of a sample of 20 Mexican franchises and we estimated a logistic regression (Logit Model). The results are statistically significant and the findings are consistent with our hypothesis, which states that firm performance determines Mexican franchise internationalization.

JEL: D21, F23, F47, M16

KEYWORDS: Firm performance, Mexican franchises, internationalization, resource-based view, logit model.

INTRODUCCIÓN

El objetivo de esta investigación es estimar y demostrar que el desempeño de la firma determina la internacionalización de las franquicias mexicanas. El contrato de franquicia ha tenido un boom en los últimos años debido al hecho de que ayuda a los negocios a expandirse y al mismo tiempo, produce un nivel de confianza al consumidor que a su vez es el principal generador de éxito (Camacho, 2016, p. 328).

Pregunta de investigación

¿Qué variable predice la internacionalización de las franquicias mexicanas?

Objetivo

Diseñar un modelo predictor de la internacionalización de las franquicias mexicanas incorporando el desempeño de la firma como variable predictora.

Hipótesis

El desempeño de la firma predice la internacionalización de las franquicias mexicanas.

REVISIÓN LITERARIA

"La internacionalización es un proceso de globalización que consiste en ingresar a la economía mundial" (Czinkota *et al*. 2007, pp. 3 y 627-629).

En RBV a diferencia del modelo de internacionalización gradualista se considera que las empresas de menor tamaño tienen ventajas inherentes al aventurarse de forma internacional, de igual forma, este modelo (RBV) sostiene que estas empresas enfrentaran menos barreras. Históricamente los negocios internacionales eran protagonizados por grandes compañías, pero ahora parece que empresas de menor tamaño se han involucrado en éstos terrenos. El enfoque basado en recursos de la firma se ha convertido en una perspectiva teórica influyente en investigaciones recientes en negocios internacionales (Peng, 2001, p. 803-809).

El número de unidades operando es una variable que ya ha sido estudiada en la literatura, por ejemplo McIntyre y Huszagh (1995) analizan el sector franquicias desglosando con respecto a los modos de propiedad utilizados, hacen un estudio exploratorio que contrasta de forma parcial la hipótesis de internacionalización en una franquicia.

Brouthers, Brouthers y Werner (2003) Analizan la forma de entrada en nuevos mercados y una de las variables que emplean es el desempeño de la firma.

METODOLOGÍA

Las fuentes de información utilizadas en esta investigación son secundarias ya que se extrajo información de un directorio de franquicias publicado en la revista Entrepreneur (2013). Se obtuvo una muestra no aleatoria de 20 franquicias mexicanas de un total de 939 listadas en dicho directorio. Para capturar el desempeño de la firma se utilizó el número de unidades operando de las franquicias.
Posteriormente se estima un modelo de regresión logística para finalmente predecir la internacionalización de las empresas. El modelo Logit permite medir la probabilidad de éxito de Y ante cambios en el parámetro de X" (Pérez y Fernández, 2009, p. 207). De acuerdo con Gujarati y Porter (2010) la función logística se especifica de la siguiente manera (p. 563):

$$Pi = \frac{1}{1+e^{-(\beta 0+\beta 1 Xi)}} \qquad (1)$$

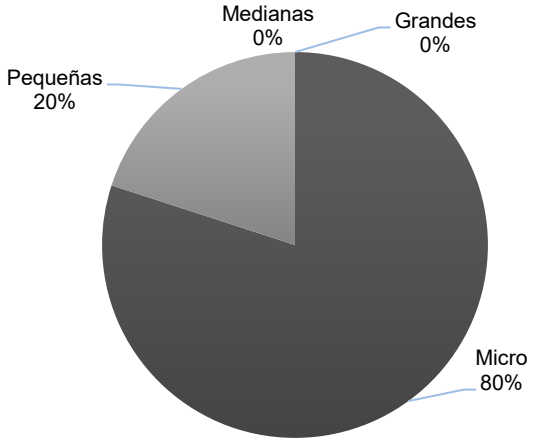
RESULTADOS

A continuación se muestran los resultados de esta investigación comenzando con una breve descripción del perfil de las empresas estudiadas en la muestra, debido a que en el cuestionario se les garantizaba confidencialidad con respecto a sus respuestas, la información se muestra a manera de estadísticas globales y no de casos particulares. De las 20 franquicias de la muestra, 3 se han internacionalizado, esto representa un 15 % del total.

En la Fgura 1 se muestra el perfil de las franquicias mexicanas con respecto al número de empleados, posteriormente en la figura 2 se muestra el sector en el que se encuentran las franquicias estudiadas. Finalmente en el cuadro 1 se muestran los resultados del modelo logístico.

En la Figura 1, se muestra que el 80% de las franquicias tienen el perfil de microempresa (tienen menos de diez empleados) mientras que el 20% restante son empresas pequeñas (de entre 11 y 50 empleados), estos resultados confirman la idea citada anteriormente de Peng (2001).

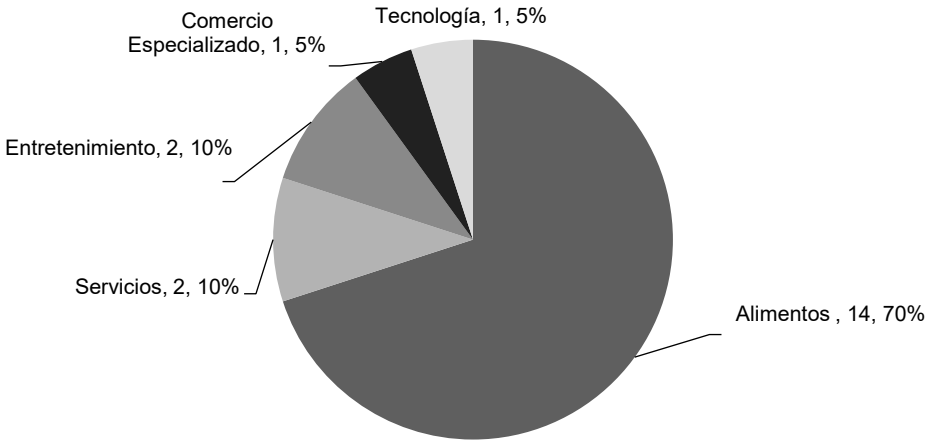
Figura 1: Perfil de las franquicias mexicanas (muestra)



Fuente: Elaboración propia con base en la información primaria (encuestas).

En la Figura 2 se observa que el sector de franquicias dominante, es el de alimentos, este sector es además el más propenso a expandirse vía franquicias, estos hallazgos son consistentes con los obtenidos por McIntyre y Huszagh (1995).

Figura 2: Distribución de franquicias por sector (muestra)



Fuente: Elaboración propia con base en la información primaria (encuestas)

Tabla 1: Resultados del modelo Logit.

Variable dependiente: Internacionalización de las franquicias mexicanas.		
Estadístico	**Parámetros**	
N=20	Constante	UNIDADES
Coeficiente	-4.066688*	0.096248**
Valor de la Probabilidad	0.0108	0.0255
Z-estadístico	-2.547914	2.233185
Error estándar	1.596086	0.043099
R- cuadrada de Mc Fadden	0.441740	
Estadístico de razón de verosimilitud (LR s)	7.469097	
Valor de la probabilidad del estadístico de RV (LR s)	0.006277*	

Notas: *p<.01 y ** p<.10. Fuente: Elaboración propia

Al sustituir 43 unidades en la función, el resultado es 0.5180, esto significa que franquicias con 43 unidades operando tienen un 51.80% de probabilidades de internacionalizarse.

$$Pi = \frac{1}{1+e^{-(-4.066688+0.096248\,(43))}} = 0.5180 \qquad (2)$$

El modelo es estadísticamente significativo, de acuerdo a estos resultados, para que la probabilidad de internacionalizarse sea mayor a 0.5, se requiere que la franquicia cuente con 43 o más unidades operando.

CONCLUSIONES

El grado de internacionalización de las franquicias mexicanas de la muestra (N=20) estudiada en esta investigación es de 15 %. Se corrobora la hipótesis de que el desempeño de la firma (capturado a través del número de unidades operando) explica y predice la internacionalización de las franquicias mexicanas, entre más unidades operando, mayor probabilidad de ingresar a la economía mundial.

REFERENCIAS

Brouthers, K. D., Brouthers, L. E., & Werner, S. (2003). Transaction costs-enhanced mode choices and firm performance. *Strategic Management Journal*, 24, 1239-1248. doi:10.1002/smj.362

Camacho, M. A., (enero-junio, 2016). Franchises in Colombia, legal regulations and features. *Revista de Derecho,* (45). Recuperado de http://google.redalyc.org/articulo.oa?id=85144617013.

Czinkota, M., Ronkainen, I., & Moffett, M. (2007) *Negocios Internacionales*. México: Editorial Thompson.

Entrepreneur (enero, 2013). *500 Franquicias*. Entrepreneur, 21(01), 80-192.
Gujarati, D. & D. Porter (2010). *Econometría*. México, D.F. Mc Graw Hill.

McIntyre, F. S. y Huszagh, S. M. (septiembre, 1995). Internationalization of franchise systems. *Journal of International Marketing*, 3(4). Recuperado de https://archive.ama.org/archive/ResourceLibrary/JournalofInternationalMarketing/documents/4453179.pdf

Peng, M. W. (2001). The resource-base view and international business. *Journal of Management*, 27. doi: 10.1177/014920630102700611

Pérez, F. O., & Fernández, H. (2009). *Econometría*: conceptos básicos. Bogotá, Colombia. ECOE ediciones.

RECONOCIMIENTOS

El autor agradece los comentarios de los árbitros y editores del IBFR, los cuales ayudaron a mejorar la calidad de esta investigación. Se agradece a PRODEP por el apoyo para publicar este artículo.

BIOGRAFÍA

Carlos Méndez González es Doctor en Ciencias en Negocios Internacionales por el Instituto de Investigaciones Económicas y Empresariales de la Universidad Michoacana de San Nicolás de Hidalgo, actualmente es Profesor-investigador Titular de la Facultad de Comercio Exterior de la Universidad de Colima Campus Manzanillo, Nivel C (2017-2019) del Sistema Nacional de Investigadores (SNI).

EL IMPACTO DEL GASTO EN LA ECONOMÍA DE LAS FAMILIAS MEXICANAS EN BAJA CALIFORNIA

Efraín Llanes Barreras, Universidad Autónoma de Baja California
Josué Villegas Sandoval, Universidad Autónoma de Baja California
Juan Antonio Meza Fregoso, Universidad Autónoma de Baja California

RESUMEN

Este trabajo tiene como objeto analizar el impacto del consumo familiar en función de los ingresos percibidos, determinando como población a observar el estado de Baja California, mediante la aplicación de variables contenidas en la base de datos proporcionada por ENIGH 2014. Los resultados obtenidos muestran como principal punto a referir que en proporción al nivel educativo es la magnitud de ingresos percibidos así como el incremento en la propensión a beneficios adquisitivos para el hogar. Por esta razón, poca inversión del gasto en educación familiar, propicia a futuro menos probabilidad de ingreso en estas. Por otra parte, se está destinando importante cantidad en esparcimiento, cuando se considera necesario establecer medidas de control en función de mantener finanzas sanas y priorizar en los gastos de mayor relevancia para el bienestar del núcleo familiar.

PALABRAS CLAVES: Gasto, Baja California, Regresión Lineal

ABSTRACT

This study aims to analyze the household consumption impact as a function of the perceived income, determining population to observe the state of Baja California, through the application of variables contained in the database provided by ENIGH 2014. The results obtained show as the main point to refer that in proportion to the educational level is the magnitude of received income as well as the increase in the propensity to benefits of purchasing power for the home. For this reason, little investment in education spending family makes less likely to achieve household income. On the other hand, an important amount is being spent on recreation, when it is considered necessary to establish control measures in order to maintain healthy finances and prioritize the most important expenses for the well-being of the family.

JEL: D31, D33, H24, O15

KEYWORDS: Expense, Baja California, Linear Regression.

INTRODUCCIÓN

Las familias a través de sus miembros hace que sea una organización de compra, para ser **de importancia** en los mercados de consumo (Díaz et al., 2012). Actualmente la economía del mercado ha propiciado que el consumo se haya transformado en una cultura descontrolada de adquisición, que va más allá de las necesidades básicas de satisfacción del ser humano. Se ha generado una creciente adicción a comprar bienes que resultan innecesarios e inducen al despilfarro de dinero, causada por factores como la moda o por el hecho de ser un producto masivo y que es adquirido por una gran población que provoca la atracción de quienes no lo poseen, factores de carácter afectivos determinados por el grado aceptación o rechazo de la sociedad, por estatus el cual es un factor determinado por el nivel socioeconómico del individuo y por último la necesidad misma de quienes realmente lo requieren para la vida diaria.

Keynes (2001), señalaba que la propensión a consumir es bastante estable, de tal manera, que por lo general, el monto de consumo en conjunto, depende principalmente del volumen de ingreso total. También refería que la ley psicológica fundamental relativa al consumo consiste en que el hombre está dispuesto, por regla general y en promedio, a aumentar su consumo a medida que su ingreso crece, aunque no en la misma proporción. Sin embargo existen factores culturales, personales, psicológicos y sociales que influyen directamente en el comportamiento de los consumidores y estimulan su movimiento el mercado en función de la búsqueda de satisfacción de sus necesidades (Díaz et al., 2012). De manera general es constante la molestia poblacional hacia la insuficiencia de los recursos retribuidos por su trabajo los cuales destinan a la satisfacción de sus necesidades básicas. Los productos y servicios cada vez se encarecen más y aunque cabe destacar que el salario mínimo en México no es el idóneo, las familias en el país no muestran una cultura del ahorro o una eficiente planeación de sus finanzas.

Es importante señalar que las familias que se encuentran en zonas fronterizas como es el caso de Mexicali, Tijuana, Tecate, Rosarito y, al sur, la ciudad de Ensenada en el Estado de Baja California tienden a comprar la gama de productos importados que conforman la canasta de consumo del ciudadano, no importando el tipo de cambio del dólar. Entre estos artículos se destacan: alimentos, vestido, calzado, artículos electrodomésticos, accesorios personales y para el arreglo de la casa, así como el abastecimiento de combustible vehicular. Las personas con visa, pueden aprovecharlos servicios educativos, culturales y de recreación (Sierra & Serrano, 2002). Esta adquisición de productos del extranjero se ha hecho constante, aun con la fluctuación del dólar, ya que muchos de los artículos antes mencionados son de mejor calidad y por ende provoca que las familias destinen parte de sus ingresos en el vecino país. Lo que ha propiciado que haya una mayor relación de la zona norte y los límites de EUA ha sido, la lejanía de los centros de abastecimiento del centro del país, y la poca infraestructura para llevar a la zona norte los bienes con menor costo (Sierra & Serrano, 2002).

La cercanía geográfica, histórica y económica de la zona norte del país lleva inmerso hábitos de con el sur de Estados Unidos. Por tal motivo este trabajo tiene como objetivo conocer el comportamiento y distribución de los ingresos de las familias mexicanas del estado de Baja California, siendo este uno de los factores fundamentales del bienestar social. Tradicionalmente, en México, la mayoría de los estudios se enfocan a estudiar la posición económica de las familias, utilizando sus ingresos, (Lustig, 1993 y Levy ,2013).De acuerdo lo anteriormente citado se plantea la pregunta a la que se le dará respuesta en el presente análisis. ¿Cómo se comporta el consumo en Baja California en función de las principales variables de gasto? Como primer apartado se señala revisión literaria de investigación en relación al consumo y los ingresos de los hogares a nivel nacional y estatal, en el segundo apartado se procede a interpretar las variables designadas para esta investigación.

REVISIÓN LITERARIA

El nivel socioeconómico comprende el grado de bienestar o satisfacción de las necesidades de las familias y el hogar, de tal manera que influyen en su alcance factores como desarrollo intelectual, espacio, salud e higiene, finanzas y prevención de las mismas. En este análisis se considerara el factor ingresos como variable fundamental para alcanzar una mejor calidad de vida, a lo que Hernández y Córdova (1979), menciona que las características del gasto y su destino dependen fundamentalmente del nivel del ingreso y de las variables sociodemográficas de los hogares. Al aumentar el ingreso hay variedad de bienes que se consumen y por ello el aumento del nivel del gasto. Por otro lado, en México es posible ver diversos niveles socioeconómicos, los cuales van desde un nivel alto, mayormente representado por un jefe de familia con estudios de licenciatura y posgrados donde sus ingresos provienen de distintas fuentes, hasta niveles extremadamente bajos donde perciben sueldos menores y tienen problemas graves para subsistir, siendo en estos últimos donde la mayoría de los hogares sólo consume lo más indispensable, mientras que en los hogares de altos ingresos tiende a consumir todo tipo de bienes y en mayores cantidades (Hernández & Córdova, 1979).

Resultados arrojados por la investigación Hernández y Córdova (1979), muestran claramente que por estrato socioeconómico existe una alta asociación entre los niveles de gasto y el nivel de ingreso familiar. Como primer punto, hay un aumento de los gastos conforme aumenta los ingresos. La asociación de acuerdo a los estratos se distribuye para los más bajos, sólo los rubros de alimentos y bebidas, alquileres y electricidad, tienen coeficiente de correlación significativos con el ingreso familiar; para los estratos medios, la correlación contiene además al gasto en calzado y vestido, por lo que al incrementar el ingreso las familias pasan de consumir bienes básicos a otros de lujo. En un contexto regional, de acuerdo a investigación realizada sobre los patrones y hábitos de consumo en Baja California, mediante la aplicación de cuestionarios a los jefes de familia donde se consideró un total efectivo de 786 encuestas distribuidas en los cinco municipios, se determinó que la situación fronteriza de esta población le permite acceder a ingresos provenientes del uso de dos monedas y a los productos que se venden en Estados Unidos, para lo cual resulta fundamental contar con visa, dentro de la información recabada se identifica el alto el número de hogares en que al menos uno de sus miembros cuenta con pasaporte, lo cual podría interpretarse como la existencia de la posibilidad de que un alto porcentaje del gasto del hogar se llevará a cabo en Estados Unidos, cabe señalar como dato aún más importante, que dentro del total de individuos encuestados que contaban con pasaporte, el 74% se encontraba en el grupo de los hogares con mayor ingreso mensual (Sierra & Serrano, 2002). En relación a lo anterior, esta práctica constante de compra en Estados Unidos, ha generado el desvío de recursos hacia el extranjero, señala (Cáceres, 2015) que el consumo de bienes nacionales se disparó 5.7% anual, su mayor tasa de crecimiento desde abril de 2013, en tanto que el gasto en bienes importados se incrementó 7.4% anual en comparación al mismo mes del año pasado.

METODOLOGÍA

El presente estudio se realiza mediante el procesamiento de la base de datos de la Encuesta Nacional de Ingresos y Gastos de los Hogares (ENIGH) del año 2014, estructurada para analizar de manera detallada monto, constitución y distribución del ingreso en los hogares dentro del territorio nacional así como el destino de los gastos, también presenta información referente al nivel educativo del jefe de familia, actividades económicas de cada miembro, estilo de vida e infraestructura de la vivienda, considerando en la obtención de resultados tanto zonas rurales como urbanas. El diseño de la muestra para la ENIGH-2014 se caracteriza por ser probabilístico; en consecuencia, los resultados obtenidos de la encuesta se generalizan a toda la población. Para la selección de la muestra se utilizó el Marco Nacional de Viviendas 2012 del INEGI, construido a partir de la información cartográfica y demográfica que se obtuvo del Censo de Población y Vivienda 2010. Este marco es en realidad una muestra maestra a partir de la cual se seleccionan las muestras para todas las encuestas en viviendas que realiza el INEGI. Su diseño es probabilístico, estratificado, unietápico y por conglomerados; estos últimos también se consideran unidades primarias de muestreo, pues es en ellos donde se seleccionan, en etapas subsecuentes, las viviendas que integran las muestras de las diferentes encuestas. Tamaño de la muestra para el cálculo del tamaño de muestra de la ENIGH-2014 se consideró como variable de referencia el promedio del ingreso corriente total por hogar. La expresión utilizada fue la siguiente(INEGI,2017):

$$n = \frac{z^2 \ s^2 \ \ DEFF}{r^2 \ \ \bar{x}^2 (1 - tnr) \ \ PHV}$$

Dónde:

n =tamaño de la muestra.
z =valor asentado en las tablas estadísticas de la distribución normal estándar para una confianza prefijada.

s2 =estimación de la varianza poblacional de la variable de interés.

x =estimación del promedio de la variable de interés.

DEFF = efecto de diseño definido como el cociente de la varianza en la estimación del diseño utilizado, entre la varianza obtenida considerando un muestreo aleatorio simple para un mismo tamaño de muestra.

r =error relativo máximo aceptable.

Tnr =tasa de No respuesta máxima esperada.

PHV =promedio de hogares por vivienda.

Fijando un nivel de confianza del 90%, un efecto de diseño de 3.73, ** una varianza poblacional de 1 949 914 208.71** un error relativo máximo aceptable de 2.8%, un promedio de ingreso corriente por hogar de 38 125.0403, ** una tasa de No respuesta máxima esperada de 15% y un promedio de hogares por vivienda de 1.016, se determinó una muestra a nivel nacional de 19 999, el cual se ajustó a 20 000 viviendas (INEGI, 2014). Con la finalidad de presentar información específica de una región, este análisis se basa en el factor para los complementos urbanos y se delimita la población, contemplando solamente los hogares encuestados de Baja California, correspondientes a 547 casos en dicho análisis no se aplicó el factor de expansión, que resulta, el universo a observar.

La ENIGH contempla una base de datos conformada por 11 tablas que contienen múltiples variables. En ellas se distribuye la información obtenida de las encuestas aplicadas en los hogares mexicanos. Dentro de este análisis se aplicará la tabla denominada *CONCENTRADOHOGAR* la cual se presenta a manera de resumen e incluye las variables de mayor significancia para esta investigación. Mediante la aplicación de tablas de frecuencias, correlaciones, estadísticos descriptivos e histogramas, y a través del procesamiento de la base datos del ENIGH 2014 se analizan las variables de ingresos totales y gastos correspondientes a esparcimiento, atención hospitalaria, educación, electricidad y combustible, alimento, vestido y calzado consideradas como fuentes principales de necesidades según las familias mexicanas en la región.

RESULTADOS

En las siguientes seis variables analizadas son las que muestran cómo se comportan el gasto y conocer la prioridad que le dan las familias. Para ello se generaron tablas de frecuencias segmentando en intervalos cortos agrupados de ingreso o gasto dependiendo de la variable analizada; las cuales podemos observar a continuación;

Tabla1: Distribución del Ingreso Total

	Ingreso	Frecuencia	Porcentaje
Válidos	ing0-25000	179	32.7
	ing25000-50000	226	41.3
	ing50000-75000	65	11.9
	ing75000-100000	34	6.2
	ing100000-125000	19	3.5
	ing+125000	18	3.3
	ing+200000	6	1.1
	Total	547	100.0

Fuente: Elaboración propia con datos de ENIGH 2014.

En la Tabla 1 se reflejan los ingresos de las viviendas en intervalos de 25,000 del total de encuestas (utilizar formula de expansión para obtener los datos generales de toda la entidad federativa). Se aprecia que el 41.3% de los hogares tienen un ingreso entre 25,000 y 50,000. Seguidos por el 32.7% con ingresos inferiores a 25,000 y una baja población establecida en el 1.1% son las que tienen ingresos por encima de los 200,000.

Tabla 2: Distribución de Frecuencias de Esparcimiento

Gasto		Frecuencia	Porcentaje
	gto0-3000	510	93.2
	gto3000-6000	29	5.3
	gto6000-9000	4	.7
	gto9000-12000	2	.4
	gto+15000	2	.4
	Total	547	100.0

Fuente: Elaboración propia con datos de ENIGH 2014.

En la Tabla 2 variable destinada al recurso que se invierte en actividades recreativas, los hogares se mantienen con un 93.2% de sus gastos en una cantidad no mayor a 3,000. Para el segundo intervalo el porcentaje de frecuencia es de 5.3% dejando solo un 1.5% entre para las familias que invierten más de 6,000.

Tabla 3: Distribución de Frecuencias de Educación

Gasto		Frecuencia	Porcentaje
	Gto0-3000	468	85.6
	Gto3000-6000	29	5.3
	Gto6000-9000	16	2.9
	Gto9000-12000	9	1.6
	Gto12000-15000	9	1.6
	Gto15000-18000	3	.5
	Gto+18000	13	2.4
	Total	547	100.0

Fuente: Elaboración propia con datos de ENIGH 2014.

La tabla 3 variable de educación arroja que la mayoría de los hogares representados por el 85.6% permanece en el primer intervalo que limita el gasto en 3,000, seguido del 5.3% entre 3,000 y 6,000. Los que dedican más de 6,000 en educación corresponden al 9.1%.

Tabla 4: Distribución de Frecuencias de Atención Hospitalaria

Gasto		Frecuencia	Porcentaje
	gto0-3000	542	99.1
	gto3000-6000	2	.4
	gto6000-9000	1	.2
	gto15000-18000	1	.2
	gto+18000	1	.2
	Total	547	100.0

Fuente: Elaboración propia con datos de ENIGH 2014.

Para la T4 la prioridad no es el gastar mucho en salud ya que el 99.1% del análisis muestra que los hogares se mantienen con 3,000 como un máximo de gasto.

Tabla 5: Distribución de Frecuencias de Alimentos

Gasto	Frecuencia	Porcentaje
gto0-3000	64	11.7
gto3000- 6000	154	28.2
gto6000-9000	135	24.7
gto9000-12000	83	15.2
gto12000-15000	40	7.3
gto+15000	71	13.0
Total	547	100.0

Fuente: Elaboración propia con datos de ENIGH 2014.

La tabla 5 se mantiene como una de las más distribuidas con porcentajes en las frecuencias, se observa un 11.7% con un gasto máximo de 3,000, también se expresa un 13% con gastos sobre 15,000. Los 4 intervalos intermedios se distribuyen el resto, con una media clara en intervalo 3.

Tabla 6: Distribución de Frecuencias de Vestido y Calzado

	Gasto	**Frecuencia**	**Porcentaje**
Válidos	gto0-3000	501	91.6
	gto3000-6000	33	6.0
	gto6000-9000	8	1.5
	gto9000-12000	4	.7
	gto+12000	1	.2
	Total	547	100.0

Fuente: Elaboración propia con datos de ENIGH 2014.

La situación de la tabla 6 agrupó el 91.6%, que establecen no tener gastos superiores a 3000 en la variable de Vestido y calzado, un 6% entre el limite anterior y los 6,000, dejando solo un 2.3% para los que ejercen más de 9,000.

Tabla 7: Distribución de Frecuencias de Electricidad y Combustibles

	Gasto	**Frecuencia**	**Porcentaje**
Válidos	gto0-3000	479	87.6
	gto3000-6000	49	9.0
	gto6000-9000	12	2.2
	gto9000-12000	4	.7
	gto+12000	3	.5
	Total	547	100.0

Fuente: Elaboración Propia Con Datos De ENIGH 2014.

Los resultados para la T7 son, 87.6% para el intervalo más bajo el cual se limita a los 3,000 y un 9% de los hogares se entran en el límite de los 6,000 y el resto dividido en los siguientes 3 intervalos manejan el 3.4% para los gastos superiores a 9,000.

Tabla 7: Correlaciones

		Gasto Total	Alimentos	Vestido y Calzado	Electricidad y Combustibles	Educación	Esparcimiento	Atención Hospitalaria
Correlación de Pearson	Gasto total	1.000	.699	.560	.414	.573	.518	.110
N		547	547	547	547	547	547	547

Fuente: Elaboración propia con datos de ENIGH 2014. Tabla de correlaciones entre variables de gasto y el gasto total.

Se analizaron las diferentes variables de consumo de los hogares de Baja California, con la finalidad de medir el grado de asociación que tienen cada una respecto al gasto total. Es notoria la correlación positiva moderada que existe entre las variables en función del gasto, ya que a excepción de atención hospitalaria que está en correlación positiva débil, las demás se encuentran dentro del rango del +.50 (Zavala, 2011).

Se realiza un análisis de regresión con el objetivo de verificar la incidencia que existe en las variables de gastos seleccionadas en la población de Baja California, para ello se tiene una muestra de 547, a través de un análisis de regresión utilizando mínimos cuadrados se obtiene un r cuadrado del 79% y todas las variables a un nivel de significancia del 95%. El resultado de dicho modelo demuestra que la gente gasta más en el esparcimiento al tener un coeficiente de (3.8), posteriormente los gastos en electricidad y combustible con (2.89), después el gasto en vestido y calzado con (2.43), siendo a lo que destina menos recurso atención hospitalaria, educación y al final alimentos, con un coeficiente de 1.75, 1.49 y 1.42 respectivamente.

CONCLUSIONES

Las encuestas de hogares realizadas por el INEGI en 2014 brindan la información, y datos necesarios para poder realizar la interpretación del comportamiento de cada rubro en el que las familias establecen prioridad para destinar sus ingresos y cubrir cada necesidad. En adición, a través de sistemas estadísticos se generaron estructuras comparativas para lograr establecer un análisis más efectivo de las variables de gasto utilizadas para el estado de Baja California, determinando que la mayoría de los ingresos de las familias bajacalifornianas se destinan en mayor proporción a alimentación, considerada la variable principal en el consumo del hogar. En cuanto a la variable de esparcimiento, las familias están asignando recursos de manera significativa en actividades de recreación, sin embargo, aunque se encuentran en la media, es importante determinar la cantidad de gastos que se emplean en este rubro, a través de un control cuya función sea preservar y crear beneficios para los integrantes del hogar.

Los ingresos de los hogares se ubican en un rango de aportación baja, dado que los jefes de familia o los ciudadanos que habitan en la vivienda y los cuales aportan ingresos no tienen un nivel de educación alta que da una relación directa a los ingresos que perciben. Al observar el comportamiento de los gastos familiares, la educación resulta ser uno de los elementos al que menos importancia le asignan dentro del hogar, generando cierta relación entre el gasto asignado a la educación y el ingreso obtenido por el nivel educativo. Por lo tanto, poca inversión del gasto en educación familiar, propicia poco ingreso en estas. A su vez esto genera menor oportunidad de invertir en educación. Según resultados de la Encuesta Nacional de Gastos de los Hogares (ENGASTO) realizada por el INEGI en 2012, destacó que el gasto de consumo promedio de los hogares se incrementa conforme se eleva el nivel de instrucción escolar del proveedor principal del hogar. Así, los hogares cuyo proveedor principal tiene escolaridad media o media superior, gastaron 3.2 veces más, en promedio, que los hogares con proveedor con primaria incompleta. A su vez, los rubros o productos de consumo cotidiano en los que los hogares mexicanos gastaron más en promedio durante 2012, fueron gasolina magna; comidas fuera de casa en restaurantes, cafés y establecimientos similares (INEGI, 2012). Es importante señalar que la conciencia familiar ha cambiado en los últimos años, a raíz del desequilibrio económico que ha enfrentado el país, el consumo ha venido transformándose en una

acción de planear de manera responsable la distribución del gasto, con el objetivo de preservar el bienestar integral del hogar. Aún hay mucho avance que lograr en la cultura de consumo objetiva y racional. Como consumidores se está vulnerable directa e indirectamente a factores que el entorno ha propiciado, por lo que es necesario priorizar y establecer control en los hábitos de consumo.

BIBLIOGRAFÍA

Cáceres, E. (4 de Junio de 2015). Economía. Recuperado el 26 de Febrero de 2017, de El Financiero: http://www.elfinanciero.com.mx/economia/consumo-privado-marzo-mejora-inegi-bienes-nacionales-importados.html

Hernández Laos, E., & Cordova Chavez, J. (1979). Estructura de la distribución del ingreso en México. Comercio Exterior Vol. 29 Núm. 5, 505-520.

INEGI. (2012). Encuesta Nacional de Gastos de los Hogares. Recuperado el 1 de Marzo de 2017, de INEGI: http://www.beta.inegi.org.mx/proyectos/enchogares/regulares/engasto/2012/

INEGI. (2014). Encuesta Nacional de Ingresos y Gastos de los Hogares. Recuperado el 25 de Febrero de 2017, de INEGI: http://www.beta.inegi.org.mx/proyectos/enchogares/regulares/enigh/tradicional/2014/

Keynes, J. (2001). Teoría general de la ocupación, el interés y el dinero. Argentina: Fondo de Cultura Económica.

Levy, S. (2013). Pobreza y transición democrática en México. México: Fondo de Cultura Económica.
Lustig, N. (1993). Poverty in Mexico: An empirical analysis. Working Paper #188.

Ponce Díaz , M., Besanilla Hernández , T., & Rodríguez Ibarra, H. A. (2012). Factores que influyen en el comportamiento del consumidor. Contribuciones a la economía, 10 pp.

Sierra López, O., & Serrano Contreras, S. (2002). Patrones y hábitos de consumo en Baja California . Comercio Exterior, Vol.52, No.8, 701-708.

Zavala Aguilar, R. (2011). Estadística básica. México: Trillas.

BIOGRAFÍA

Efraín Llanes Barreras Licenciado en Contaduría y recientemente cursando el primero cuatrimestre de la maestría en Administración.

Josué Villegas Sandoval licenciado en Negocios Internacionales y recientemente cursando el primero cuatrimestre de la maestría en Administración.

Juan Antonio Meza Fregoso, Doctor en Ciencias Económicas, Profesor de tiempo completo de la Facultad de Contaduría y Administración de la Universidad Autónoma de Baja california.

COSTOS INTERNOS E INTERNACIONALES Y SUS EFECTOS SOBRE EL TAMAÑO DE LA POBLACIÓN DE LAS GRANDES CIUDADES DE MÉXICO, PARA LOS AÑOS 1995, 2000 Y 2005

Guillermo Antonio Romero Luján, Universidad Politécnica de Durango
María Concepción Sosa Álvarez, Universidad Politécnica de Durango

RESUMEN

Mediante un enfoque de econometría espacial, se evalúa el impacto de los costos generados por el comercio en las ciudades más grandes de México, durante los años 1995, 2000 y 2005. Se encontró que al manipular variables geográficas de primera y segunda naturaleza, los costos del comercio afectan significativamente el tamaño de la población de sus 59 ciudades principales. Un aumento de la apertura comercial reduce el tamaño de su población, mientras que la disminución de los costos internos provoca una mayor concentración de los ciudadanos en las principales ciudades. Estos resultados son consistentes con el tiempo, y coherentes con lo planteado en la teoría de Nueva Geografía Económica.

PALABRAS CLAVE: Nueva Geografía Económica, Costos Internacionales, Costos Internos

DOMESTIC AND INTERNATIONAL COSTS AND ITS EFFECTS ON THE SIZE OF THE POPULATION OF THE BIG CITIES OF MEXICO, FOR THE YEARS 1995, 2000 AND 2005

ABSTRACT

Using a spatial econometric approach, the impact of the costs generated by trade in the largest cities of Mexico, during the years 1995, 2000 and 2005. It was found that evaluates to manipulate geographic variables of first and second nature, costs trade significantly affect the size of the population of its 59 major cities. Increased trade liberalization reduces the size of its population, while decreasing internal costs leads to greater concentration of citizens in major cities. These results are consistent over time, and consistent with the statements in the theory of new economic geography.

JEL: CO1, C51, F12

KEYWORDS: New Economic Geography, International Costs, Internal Costs

INTRODUCCIÓN

Un elemento que resulta relevante para comprender el desarrollo futuro de la economía mundial, según Venebles (1998), consiste en determinar el impacto de la integración económica en la localización de las actividades económicas. Particularmente, la Nueva Geografía Económica (NEG) trata de responder ¿Cuál es efecto del comercio internacional sobre la localización espacial de la producción, el beneficio y el comercio? Si un país se ve involucrado en un proceso de liberalización comercial, la concentración se reduce pues el mercado deja de ser atractivo, dada la presencia de otros de corte internacional. De manera que, para reducir los costos de congestión (contaminación, altas rentas, entre otras), la industria migra a otros lugares para exportar. Hasta el momento la literatura no presenta estudios que midan simultáneamente

el impacto tanto de los costos de comercio internos sobre la población de las ciudades de un país, como la apertura comercial. Ades y Gleaser (1995), Nitch (2003) y Ramírez y Sheldon (2008) lo hacen sólo con apertura comercial y para las principales ciudades del mundo. Adicionalmente, la literatura que trata de probar los resultados teóricos más importantes de la NEG, no recurre a la Econometría Espacial (Behrens y Thisse, 2007) y solo aproxima los costos de comercio internos mediante la distancia física. Esta investigación solventa dicha carencia.

El interés reside en conocer ¿Cuál es el impacto de los costos de comercio internacionales e internos sobre el tamaño de la población de las ciudades en México? De esta, se desprenden dos hipótesis: La primera establece la existencia de una relación negativa entre los costos internacionales y la aglomeración en las principales ciudades de México; y la segunda, la existencia de una relación negativa entre los costos internos y la aglomeración de las principales ciudades de México, para los años 1995, 2000 y 2005.
Para explicar la distribución de las actividades económicas en el espacio, Fujita y Mori (1996) y Overman *et al.* (2003), ofrecen descripciones del espacio de primera y segunda naturaleza geográficas. La primera se refiere a la geografía física como el acceso al mar, la orografía o la dotación de los recursos naturales. La segunda se centra en las implicaciones del comportamiento de agentes como salarios, precios o población. Por lo tanto, se propone para el estudio en cuestión, la aplicación del modelo de econometría espacial de Anselin y Bera (1998), a partir del cual se incorporan variables de primera y segunda naturaleza geográfica con el propósito de evaluar el impacto de los costos generados por el comercio en las 59 principales ciudades de México, durante los años 1995, 2000 y 2005.

REVISIÓN LITERARIA

Los orígenes de la NEG se remontan, por una parte, a la Economía Urbana desarrollada por Von Thünen (1826), cuyas ideas son retomadas por Alonso (1964) y Mills (1967); y a la Economía Regional iniciada por Weber (1909), Cristaller (1933) y Lösh (1940). En las que se establece la sustitución de actividades agrícolas por industriales; el campesino deja de ser campesino para convertirse en manufacturero, por lo cual una zona agrícola se convierte en zona urbana. Krugman (1991) asume j regiones, cada una cuenta con dos sectores: manufacturero y agrícola. En el primero la estructura de mercado responde a una competencia monopolística, la tecnología exhibe rendimientos crecientes a escala y emplea exclusivamente obreros. En el segundo la estructura de mercado responde a competencia perfecta, la tecnología exhibe rendimientos constantes a escala y sólo emplea campesinos. En esta última, los obreros pueden migrar a través de las regiones pero no pueden trabajar en el sector agrícola, mientras que los campesinos no pueden moverse de región ni trabajar en el sector industrial. Dentro del sector agrícola se producen N variedades de bienes y un único bien homogéneo manufacturero, de los cuales tanto obreros como campesinos tienen las mismas preferencias, representadas por una función de utilidad Cobb-Douglas, en la que el argumento asociado a las manufacturas es a su vez una función de utilidad con elasticidad de sustitución constante. Los costos de comercio son del tipo Samuelson (1952). Existen dos tipos de equilibrio: de corto y largo plazo. El primero se presenta cuando los obreros y campesinos optimizan su consumo, las empresas maximizan sus beneficios, y los mercados de bienes y de trabajo se vacían. En el segundo se agrega la condición de igualdad de salarios reales entre regiones, que se presenta debido a la movilidad de obreros. La inmovilidad de los campesinos constituye una fuerza centrífuga de aglomeración. De esta forma, si los costos de comercio son altos, el equilibrio a largo plazo se ve reflejado de manera uniforme en la dispersión de la población y las actividades económicas del territorio. De lo contrario, la aglomeración se da en pocas ciudades. Así, la localización de los agentes económicos y de la producción, se categorizan en variables geográficas de segunda naturaleza.

En el plano internacional, las investigaciones de Krugman y Venables (1995), Venables (1996), Puga y Venables (1997) y Picard y Zeng (2005), sostienen que para bajos niveles de apertura comercial, la industria se distribuye uniformemente a través de los países, y los salarios reales son iguales. Sin embargo, si la apertura comercial es mayor, entonces se presenta una divergencia entre países con salarios reales altos que

producen manufacturas y países con salarios bajos que producen bienes agrícolas. Aunque esta la divergencia desaparece, si los costos de comercio internacional tienden a cero. Por su parte, Venables (1998) estudia el efecto del comercio internacional sobre el tamaño de las ciudades en el mundo. Particularmente analiza el efecto de los costos del comercio exterior sobre la participación del empleo en la industria manufacturera. En este sentido, una sola ciudad concentra el empleo de un país cerrado al comercio exterior. De lo contrario, si la economía tiene acceso a las importaciones debido a la disminución de los costos de comercio, el empleo industrial cae y se desarrolla una estructura duo-centrica. Al respecto, Alonso-Villar (2001), agrega una ciudad extranjera y sugiere una relación negativa entre la apertura comercial y el tamaño de las ciudades de un país doméstico. Si este último es pequeño con relación al resto del mundo, un equilibrio disperso no es sustentable para bajos niveles de comercio internacional. Mansori (2003) introduce un costo de comercio fijo y uno marginal, con posibilidades de generar, posterior a la caída de las barreras comerciales, dos escenarios: uno es que la megalópolis que ya está en equilibrio no cambia de tamaño, por ejemplo, Buenos Aires y Bangkok y el segundo es que las ciudades bajo un equilibrio disperso se conviertan en megalópolis.

Gaviria y Stein (2000) encuentran que el impacto del comercio internacional, depende de la geografía de primera naturaleza. El crecimiento de la población no cambia en ciudades localizadas en puertos, mientras que ciudades sin acceso al mar presentan bajo crecimiento. Nitsch (2003) prueba los efectos del volumen de comercio sobre las ciudades más importantes de 111 países. Encuentra que tanto las ciudades principales como las secundarias reducen su tamaño como resultado de mayores flujos comerciales.
Da Mata *et al.* (2005) muestran que los factores de segunda naturaleza y las variables socioeconómicas, explican el crecimiento de la población urbana en Brasil. También encuentran que la modificación en el sistema de transporte rural cambia el tamaño de la población. Ramírez y Sheldon (2008) concluyen que la apertura comercial ha afectado el tamaño de las ciudades alrededor del mundo de manera diferenciada. El impacto es negativo sobre las ciudades principales y positivo sobre las secundarias. Glaeser y Gottlieb (2009) muestran que entre los factores socioeconómicos que determinan la aglomeración están: los niveles de desarrollo de las ciudades, el ingreso per cápita, y como factor de primera naturaleza, la temperatura.

METODOLOGÍA

El Modelo Econométrico Espacial

Para probar las hipótesis, la especificación econométrica está basada en Anselin (1988). El modelo es lineal y de corte transversal, incorpora dependencias de primer orden; tal como un regresor en la forma espacial de una variable dependiente, dado que las ciudades en el modelo están interconectadas, y su tamaño se determina al mismo tiempo dentro del país. Este modelo es denominado de desfase espacial y se expresa como: $y = X\beta + \rho Wy + \varepsilon$ (1), en el que **y** es un vector de *n* observaciones de la variable dependiente; **X** es una matriz de *n* observaciones sobre *k* variables exógenas; **W** es una matriz de ponderación espacial de *nxn* valores conocidos; ε es el vector de *n* errores que se distribuyen como una $N(0, \sigma^2 I)$; $\boldsymbol{\beta}$ un vector de *k* coeficientes de la regresión por estimar y ρ es un parámetro escalar autoregresivo. El desfase espacial **Wy** está correlacionado con ε, por lo tanto, se le considera como una variable endógena. El modelo de desfase espacial (1) no se especifica directamente en la teoría de la NEG. Anselin y Bera (1998), Le Sage (1999), y Behrens y Thisse (2007), mencionan que el modelo de desfase espacial captura parcialmente el comportamiento de los modelos de la NEG.

Estrategia de Estimación

Se utilizó la estrategia de estimación denominada Máxima Verosimilitud (ML). Como lo menciona Anselin (1999), ésta técnica ayuda a eliminar la correlación del desfase espacial **Wy** con el término de los errores.

La estimación de los parámetros del modelo desfase espacial se realizó mediante el uso de un programa de elaboración propia, basado en Le Sage (1999) y Miranda y Fackler (2002), en la aplicación MATLAB.

Construcción del Conjunto de Datos

Se recopiló información de los años 1995, 2000 y 2005 relativa a las 59 principales ciudades de México. La lista de las ciudades se incluye en el apéndice. Los datos sobre el tamaño de las ciudades se tomaron de los Censos de Población y Vivienda de 1995, 2000 y 2005. Se utilizaron tres grupos de variables explicativas del proceso de aglomeración: variables de primera y segunda naturaleza, así como variables socioeconómicas. La mayoría de las variables de primera naturaleza se obtuvieron del Servicio Meteorológico Nacional (SMN); las variables de segunda naturaleza de la Secretaria de Turismo (SECTUR) y del Instituto Nacional de Estadística y Geografía (INEGI); para la obtención de las variables socioeconómicas, se utilizó esta última fuente, además del Consejo Nacional de Evaluación de Política de Desarrollo Social (CONEVAL) y Cabrero *et al.* (2003, 2007).
La variable de apertura comercial está construida a partir de información del INEGI, mientras que los costos internos a partir de la información de DHL (compañía de logística). En el apéndice se indica la fuente de las variables obtenidas para este estudio.
Se muestran los 59 principales puntos de aglomeración del país para el año 2005, sujetos de análisis, así como las ciudades grandes del país, aquellas con más de 500 mil habitantes en 2005. Ver Tabla 1.

Tabla 1: Puntos de Aglomeración en el País, 2005

Acapulco de Juárez*, Guerrero	**Estado de México***	**Monclova, Coahuila**	**Tampico, Tamaulipas**
Aguascalientes*, Aguascalientes	Ensenada, Baja California	Monterrey*, Nuevo León	Tapachula, Chiapas
Apodaca, Nuevo León	Gómez Palacio, Durango	Morelia*, Michoacán	Tehuacán, Puebla
Campeche, Campeche	Guadalajara*, Jalisco	Nogales*, Sonora	Tepic, Nayarit
Cancún*, Quintana Roo	Guasave, Sinaloa	Nuevo Laredo, Tamaulipas	Tijuana*, Baja California
Carmen, Campeche	Hermosillo*, Sonora	Oaxaca de Juárez, Oaxaca	Toluca*, Estado de México
Celaya, Guanajuato	Irapuato, Guanajuato	Pachuca de Soto, Hidalgo	Torreón*, Coahuila
Chetumal, Quintana Roo	Juárez*, Chihuahua	Puebla*, Puebla	Tuxtla Gutiérrez*, Chiapas
Chihuahua*, Chihuahua	La Paz, Baja California Sur	Puerto Vallarta, Jalisco	Uruapan, Michoacán
Chilpancingo, Guerrero	León*, Guanajuato	Querétaro*, Querétaro	Veracruz*, Veracruz
Coatzacoalcos, Veracruz	Matamoros, Tamaulipas	Reynosa*, Tamaulipas	Victoria, Tamaulipas
Cuernavaca, Morelos	Mazatlán, Sinaloa	Salamanca, Guanajuato	Villa Hermosa*, Tabasco
Culiacán*, Sinaloa	Mérida*, Yucatán	Saltillo*, Coahuila	Xalapa, Veracruz
Distrito Federal*	Mexicali*, Baja California	San Juan del Río, Querétaro	Zacatecas, Zacatecas
Durango*, Durango	Mochis, Sinaloa	San Luis Potosí*, San Luis Potosí	

Ciudades con una población mayor a 500 mil habitantes

Se incluyeron, para las variables de estudio de primera naturaleza: la desviación que existe entre la temperatura de la ciudad con el promedio nacional, la altura sobre el nivel del mar, la precipitación pluvial anual promedio y algunos elementos que atribuibles a factores históricos o sucesos geográficos, tales como, si la ciudad pertenece a un Estado con acceso al mar o si tiene frontera con Estados Unidos. Para las variables de estudio de segunda naturaleza se consideraron aquellas en las que el hombre ha tenido una mayor decisión en su formación: aquellas ciudades que sean capital de su Estado, la población del Estado y el Distrito Federal. Esta última es la ciudad más grande de México. Las variables socioeconómicas, como

su nombre lo dice, reflejan la situación económica en la que se encuentra la ciudad o el Estado al que pertenece. Para la ciudad se tomaron: El Índice Nacional de Precios al Consumidor (INPC), la tasa de desempleo y el Índice de Desarrollo Social (IDS). Mientras que para reflejar la situación del Estado, se consideraron: El índice de competitividad, la población rural y el PIB per cápita.

Costos Internacionales

De acuerdo a Anderson y Wincoop (2004), no existe una sola definición de apertura comercial, ya que dentro de está no solo se deben de considerar las barreras arancelarias sino también los gastos de transporte, el grado de corrupción del país emisor como del receptor, entre otros aspectos. Yanikkaaya (2003), presenta las cinco principales definiciones utilizadas en los trabajos empíricos de apertura comercial. La primera mide la participación en el comercio exterior y se formula como exportaciones más importaciones sobre el PIB; la segunda, expresa las medidas arancelarias, las barreras al comercio, los impuestos al comercio internacional y los índices de barreras no arancelarias; la tercera incluye los acuerdos bilaterales de pagos como una medida de orientación comercial de los países; la cuarta usa el promedio de los tipos de cambio, esto como una medida de la prima de mercado negro que muestra el éxito del racionamiento en el mercado de divisas y finalmente el índice de orientación del mercado, que muestra las distorsiones y variabilidad de los índices de precios y de apertura comercial. Se toma la propuesta por Frankel y Romer (1999), la cual representa la construcción de una variable instrumental integrada con variables exógenas al país extranjero y local.

Tabla 2: Construcción de la Variable Instrumental Apertura Comercial

Variable Dependiente: Apertura Comercial			
	1995	2000	2005
Constante	0.373***	0.367***	0.376***
	(0.071)	(0.071)	(0.069)
Distancia con Estados Unidos	2.19E-05	4.06E-05	2.47E-05
	(0.0001)	(0.0001)	(0.0001)
Dummy acceso al mar	-0.162**	-0.174**	-0.171**
	(0.076)	(0.075)	(0.074)
Dummy frontera norte	0.027	0.039	0.059
	(0.087)	(0.086)	(0.085)
R2	0.181	0.198	0.202
Log verosimilitud	-8.406	-7.553	-6.611
Observaciones	59	59	59

** Significancia al 10 por ciento, ** Significancia al 5 por ciento, *** Significancia al 1 por ciento. Se presenta la desviación estándar en paréntesis.*

La Tabla 2 muestra el efecto de las variables exógenas sobre los costos internacionales.

Costos Internos

Se utilizó la matriz de ponderación espacial **W,** la cual se creó con información de la empresa logística DHL, durante la segunda semana del mes de febrero del 2009, tomando como referencia el costo de transportar un paquete de 1 kg de una ciudad a otra. Siguiendo la metodología de Anselin (1998) se normalizaron a uno las filas, con el propósito de representar el peso relativo de una ciudad con respecto a las demás. En la Tabla 3 se muestran la simbología utilizada en las matrices de ponderación.

Tabla 3: Simbología de las Matrices de Ponderación

Símbolo	Descripción
P95#	Matriz de precios de transporta un paquete de una ciudad a otra por DHL en 1995
p00#	Matriz de precios de transporta un paquete de una ciudad a otra por DHL en el 2000
p05#	Matriz de precios de transporta un paquete de una ciudad a otra por DHL en el 2005

[#] *Valores deflactados al mes de febrero del año de estudio.*

RESULTADOS

El objetivo es mostrar como los costos de comercio interactúan con un conjunto de factores determinados en la teoría de la NEG, para afectar la decisión de aglomerarse. Como se muestra en la Tabla 4, los factores que han influido en la decisión de aglomeración en las principales ciudades de México han sido la apertura comercial y los costos internos, además de la interacción de variables de primera y segunda naturaleza geográfica. Se identificó, que existe una relación negativa y significativa entre la apertura comercial y el tamaño de las 59 ciudades principales de México. Por ejemplo, para el 2005 se demostró, que un aumento en 10 por ciento de la apertura comercial, reduce en 32 por ciento la población. Cabe mencionar que este resultado es coherente con la hipótesis de este trabajo. La magnitud del coeficiente presenta cambios a través del tiempo, dado que al realizar el comparativo en los años de estudio, el valor aumenta en el 2005 con respecto al presentado en el 2000. Se encontró una relación negativa, entre los costos internos y el tamaño de las ciudades principales. Los resultados del cuadro 1 exponen que en el 2005 un incremento de 10 por ciento en los costos internos reduce el tamaño de las ciudades en 6 por ciento. Este efecto es el presentado por Krugman (1991) y es coherente con la teoría de NEG.

La dinámica de los costos internos genera una reducción a través del tiempo, lo cual da a conocer que estos han dejado de tomar importancia en la decisión de aglomerarse. Los otros factores mencionados en la teoría, tales como ventajas de primera y segunda, naturaleza también juegan un papel importante. De manera similar al trabajo presentado por Glaeser y Gottlieb (2009), la temperatura es un elemento que determina la aglomeración, a saber: entre más cálida sea la ciudad, habrá una mayor población. Por su parte, la precipitación pluvial y la altura son factores que no tienen un fuerte impacto en la decisión de aglomeración. Una variable dummy de acceso al mar, tiene un efecto negativo en la localización de la actividad económica de las ciudades principales; mientras que una variable dummy de frontera norte, tiene un efecto positivo sobre la misma.

Para el análisis de las variables de segunda naturaleza, se determinó que en el año 2000, un aumento de 10 por ciento de la población del Estado incrementa en 7.2 por ciento, la población de las ciudades principales. La variable capital de Estado y la dummy de ciudad turística, afectan de manera positiva el tamaño de las ciudades. El efecto a través del tiempo del conjunto de las variables de segunda naturaleza no es constante. Para el conjunto de factores socioeconómicos se identificó por un lado, que la tasa de desempleo y la población rural presentan un efecto negativo sobre la decisión de aglomerarse. Por otro lado, el INPC, el IDS y el índice de competitividad, afectan de manera positiva el tamaño de las ciudades. Por ejemplo, un incremento de un 10 por ciento del IDS aumentó en 7.5 por ciento el tamaño de la población; cabe mencionar que este resultado también es presentado por Glaeser y Gottlieb (2009).

De forma similar con los demás grupos de variables, se encontró, que no existe un crecimiento o reducción constante a través del tiempo, aunque la teoría de la NEG ha determinado que las variables utilizadas explican la razón de la aglomeración.

Tabla 4: Resultados Para las 59 Principales Ciudades de México

Variable Dependiente: Log de Población			
	p95	p00	p05
Constante	77.859***	11.447	6.434
	-16.656	-18.892	-14.895
Altura	0.0001	0.0001	-0.0002*
	-0.0002	-0.0002	-0.0001
Dummy acceso al mar	6.265***	3.067***	5.206***
	-1.347	-0.937	-1.253
Dummy frontera norte	-1.311***	-0.797**	-2.035***
	-0.327	-0.336	-0.483
Precipitación pluvial	-0.0001	-0.0001	-0.0002
	-0.0001	-0.0002	-0.0002
Desviación temperatura promedio	0.0533**	0.041	0.031
	-0.025	-0.028	-0.022
Dummy de capital de estado	0.056	0.191	0.227
	-0.166	-0.191	-0.163
Log Población del estado	0.672***	0.722***	0.471***
	-0.145	-0.163	-0.112
Dummy de ciudad turística	0.501***	0.668***	0.591***
	-0.159	-0.187	-0.148
Índice de competitividad	0.006*	0.006	0.007
	-0.003	-0.004	-0.004
IDS	0.747***	0.548*	0.861***
	-0.261	-0.302	-0.248
INPC	0.009	0.037	0.031
	-0.097	-0.044	-0.035
Tasa de desempleo	-0.045	-0.083	-0.106
	-0.045	-0.144	-0.072
Log población rural del Estado	-0.391***	-0.366***	-0.124***
	-0.096	-0.108	-0.033
Apertura comercial	-40.47***	-20.07***	-32.53***
	-8.207	-5.264	-7.298
Costos internos	-0.822#	-1.235#	-0.601#
	-1.195	-1.436	-1.064
Log de Verosimilitud	-38.816	-46.154	-35.204
Observaciones	59	59	59

** Significancia al 10 por ciento, ** Significancia al 5 por ciento, *** Significancia al 1 por ciento. Se presenta la desviación estándar en paréntesis.*

CONCLUSIONES

Se muestra el rol que juegan los costos de comercio internacionales e internos sobre el tamaño de las ciudades de México. La motivación teórica proviene del trabajo seminal de Krugman (1991) y Krugman y Livas (1996). Se ha podido probar que una disminución de la apertura comercial, incentiva una estructura económica aglomerada y la reducción de los costos internos tiene el mismo efecto. Para probar este hecho, se tomó la especificación econométrica de Anselin y Bera (1998). Se consideraron datos de las 59 principales ciudades de México para el periodo 1995 - 2005. Estos datos se integraron por variables de primera y segunda naturaleza geográfica, además de socioeconómicas. Para medir los efectos de los costos internacionales se utilizó la propuesta de Frankel y Romer (1999) de apertura comercial, mientras que para cuantificar los efectos de los costos internos se propone la especificación espacial: el costo de transportar un paquete entre cada una de las ciudades analizadas.

Los resultados muestran que un aumento en la apertura comercial disminuye el tamaño de las ciudades principales de México. La disminución de los costos internos provoca el aumento del tamaño de la población las ciudades principales. Se ha mostrado que para el caso de México, la apertura comercial afecta el tamaño de la población en forma negativa, además de que este resultado prevalece en el tiempo. Cabe destacar, que esta información concuerda con la teoría de Krugman y Livas (1996). De igual forma, se ha comprobado que la relación que existe entre los costos internos y la decisión de aglomerarse en las ciudades del país, es negativa. Dichos resultados concuerdan con la teoría presentada por Krugman (1991). El proceso de aglomeración es descrito con mayor precisión a partir de la inclusión de los tres grupos de

variables: primera y segunda naturaleza geográfica, además de socioeconómicas, dado el importante papel que juegan en la decisión de la localización de la actividad económica de un país. El gasto en infraestructura generado por los Estados de la república, provoca o incentiva el proceso de aglomeración en las principales ciudades del país, debido a la reducción en los costos de traslado de insumos o productos finales entre espacios. El principal objetivo de esta política, es la atracción de la industria manufacturera y con ello el aumento de la densidad poblacional; tal como lo sugiere Krugman (1991). En México, el efecto de implementar este tipo de políticas, no es el esperado para ciudades con una población reducida, razón por la que es necesario considerar sus ventajas geográficas en la búsqueda del incremento de su número de habitantes. Una vez alcanzado esto, es conveniente la aplicación de políticas de reducción de costos internos y de apertura comercial, para el caso en cuestión, México cuenta con una red de: 11 Tratados de Libre Comercio con 46 países (TLCs), 32 Acuerdos para la Promoción y Protección Recíproca de las Inversiones (APPRIs) con 33 países y 9 acuerdos de alcance limitado (Acuerdos de Complementación Económica y Acuerdos de Alcance Parcial) en el marco de la Asociación Latinoamericana de Integración (ALADI).

BIBLIOGRAFÍA

Alonso, W. (1964). *Location and land use.* Harvard University Press, Cambridge (Mass.).

Alonso-Villar, O. (2001). "Large metropolises in the third world: an explanation." *Urban Studies* 38: 1359-1371.

Anderson, J. E., and Wincoop, E. (2004). "Trade costs." *Journal of Economic Literature* 42: 691-751.
Anselin, L. (1988). *Spatial econometrics: methods and models*. Kluwer Academic Publishers, Dordrecht.

Anselin, L. and Bera, A. K. (1998). *Spatial dependence in linear regression rodels with an introduction to spatial econometrics.* In A. Ullah, and D. Giles, eds. Handbook of Applied Economic Statistics. New York: Marcel Dekker, 237–289.

Da Mata, D., Deichman, U., Henderson, J. V., Lall, S. V. and Wang, H. G. (2005). "Determinants of city growth in brazil." *NBER Working Paper Series* 11585.

Fujita, M. and Mori, T. (1996). "The role of ports in the making of major cities: self-agglomeration and hub-effect." *Journal of Development Economics* 49: 93-120.

Frankel J. A. and Romer, D. (1999). "Does trade cause growth?." *The American Economic Review* 89: 379-399.

Gaviria, H. and Stein, E. (2000). "Evolución de la concentración urbana en todo el mundo: un enfoque de panel." *Inter-American Development Bank*, Research Department.

Glaeser, E. and Gottlieb, J. D. (2009). "The wealth of cities: agglomeration economies and spatial equilibrium in the united states." *NBER Working Paper Series* 14086.

Krugman, P. (1991). "Increasing returns and economic geography." *Journal of Political Economy* 99: 137-150.

Krugman, P. and Livas, R. (1996). "Trade policy and the third world metropolis." *Journal of Development Economics* 49: 137-150.

Krugman, P. and Venables, A. (1995). "Globalization and the inequality of nations." *The Quarterly Jorunal of Economics* 110: 857-880.

Le Sage J. P. home page. Available at www.spatial-econometrics.com, acceso en 2008.

Le Sage J. P.(1999). *Spatial econometrics*. Departament of Economics University of Toledo.

Mansori, K. S. (2003). "The Geographic effects of trade liberalization with increasing returns in transportation." *Journal of Regional Science* 43: 249-268.

Mills, E. (1967). "An aggregative model of resource allocation in a metropolian area." *American Economic Review* 57: 197-210.

Miranda, M. and Fackler, P (2002). *Applied computational economics and finance.* Cambridge, MA: MIT Press.

Nitsch, V.(2003). "Trade openness and urban concentration: new evidence." *Bankgeselleschaft Berlin Working Paper.*

Picard, P. M. and Zeng, D-Z. (2005). "Agricultural sector and industrial agglomeration." *Journal of Development Economics* 77: 75-106.

Puga, D. and Venables, A. J. (1997). "Preferential trading arrangements and industrial location." *Journal of International Economics* 43: 347-368.

Puga, D. (1998). "Urbanized patterns: European versus less developed countries." *Journal of Regional Science* 38: 231-252.

Ramírez Grajeda M. and Sheldon, I. (2008). "Trade openness and city interaction." *Working Paper.*

Richardson, H. and Bae, C. (2005). *Globalization and development.* Springer.

Rosen, K. T. and Resnick, M. (1980). "The size distribution of cities: an examination of the pareto law and primacy." *Journal of Urban Economics* 8: 165-186.

Samuelson, P. A. (1952). "The transfer problem and transport costs: the terms of trade when impediments are absent." *Economic Journal* 62: 278-304.

UN. World Urbanization Prospects. (2003). Available at www.esa.un.org/unup, acceso en 2008.

Venables, A. J. (1996). "Equilibrium locations of vertically linked industries." *International Economic Review* 37: 341-359.

Venables, A. (1998). "The assessment: trade and location." *Oxford Review of Economic Policy* 14: 1-6.

Von Thünen, J. H. (1826). Der isolierte staat in beiziehung au landschaft und nationalökonomie. Hamburg (English translation by C.M. Wartenberg, von Thünen's Isolated State, Oxford: Pergamon Press, 1966).

Weber, A. (1909). *Theory of the location of industries*, Chicago, IL, University Press.

Wen, M. (2004). "Relocation and agglomeration of Chinese industry." *Journal of Development Economics* 73: 329-347.

Yanikkaya, H. (2003). "Trade openness and economic growth: a cross country empirical investigation." *Journal of Development Economics* 72: 57-89.

Guillermo Antonio Romero Luján es Doctorante en Economía, Pobreza y Desarrollo Social por la Universidad de Baja California. Profesor Investigador en la Universidad de Politécnica de Durango. Se puede encontrar en la Licenciatura en Administración y Gestión de Pequeñas y Medianas Empresas, Carretera Durango – México Km. 9.5, Durango, Durango México.

María Concepción Sosa Álvarez Es Doctora en Ciencias para el aprendizaje, por la Universidad Pedagógica de Durango. Profesor Investigador en la Universidad de Politécnica de Durango. Se puede encontrar en la Licenciatura en Administración y Gestión de Pequeñas y Medianas Empresas, Carretera Durango – México Km. 9.5, Durango, Durango México. Es responsable ante PRODEP, del Cuerpo Académico Productividad y Desarrollo.

LA INTRODUCCIÓN DE MERCANCÍAS A TRAVÉS DE EMPRESAS DE MENSAJERÍA Y PAQUETERÍA POR RECINTOS FISCALIZADOS Y SU RETENCIÓN POR LA ADUANA

Nohemí Bello Gallardo, Universidad Autónoma de Querétaro
Gabriela Aguado Romero, Universidad Autónoma de Querétaro
Alina del Carmen Nettel Barrera, Universidad Autónoma de Querétaro

RESUMEN

En este trabajo de investigación se analiza el procedimiento que se lleva a cabo en la aduana de Querétaro en la introducción de mercancías a través de empresas de mensajería y paquetería en los recintos fiscalizados, lo que en algunos casos conlleva la retención de las mercancías, siendo que en estos últimos el desapego a la legalidad y la vulneración de los Derechos Humanos queda en evidencia en el acto de autoridad, en donde se ven coparticipes los particulares prestadores de servicios.

PALABRAS CLAVE: Empresas de Mensajería y Paquetería, Recintos Fiscalizados y Retención en Aduana

THE INTRODUCTION OF GOODS THROUGH MESSAGING AND PACKAGING COMPANIES BY INSPECTIONS AND THEIR RETENTION BY THE CUSTOMS

ABSTRACT

This research analyzes the procedure that is carried out in the Querétaro customs in the introduction of goods through courier and parcel companies in the controlled areas, which in some cases entails the retention of goods, being that in these last ones the detachment to the legality and the violation of the Human Rights is evident in the act of authority, where they are coparticipes the particular providers of services.

JEL: K33, K34, F13, F52, H21

KEYWORDS: Courier Companies, Inspected Venues and Customs Withholding

INTRODUCCIÓN

Día a día más particulares coadyuvan con las autoridades aduaneras para controlar la entrada y salida de mercancías al y del territorio nacional. Muestra de lo anterior son las personas morales o colectivas señalados en distintos artículos la Ley Aduanera vigente así como diversos actores del comercio exterior que se ven vinculados a realizar acciones que en el ayer sólo le correspondía el ejercicio de control a la autoridad aduanera. Uno de los actuales obligados en apoyar a las autoridades aduaneras son los recintos fiscalizados los cuales operan bajo una concesión o autorización, según es dispuesto en los artículos 14,14-A, 14-B y 15 todos de la ley aduanera. Entre algunas de sus obligaciones se encuentra el control, manejo y custodia de mercancías de comercio exterior, es así que tienen a su cargo recibir mercancía de procedencia extranjera o nacional y deben dar cuentas a las autoridades aduaneras de las acciones que llevan a cabo.

Complementan sus obligaciones las Reglas Generales de Comercio Exterior, el Reglamento de la Ley Aduanera, o diversos Manuales de Operación creados por la misma autoridad aduanera. Los recintos fiscalizados reciben mercancías, las cuales quedarán en depósito ante la aduana entre tanto se destina a un régimen aduanero, tal afirmación tiene su sustento en el artículo 23 de la ley aduanera. Cuando transcurran los plazos normados sin que se hayan extraído la mercancía depositada, ésta causará abandono. Los recintos fiscalizados prestan el servicio de manejo, almacenaje y custodia de mercancía, por lo cual hace posible que otros particulares como las empresas de mensajería y paquetería utilicen sus servicios. Un recinto fiscalizado autorizado para el manejo, almacenaje y custodia de mercancías en la aduana de Querétaro es Terminal Logistic. Las empresas DHL y FEDEX de mensajería y paquetería nacional e internacional, introducen en terminal Logistic mercancías en depósito ante la aduana de Querétaro. La primera ya hace tiempo y la segunda muy recientemente.

El objeto de esta material académico es ilustrar el proceso mediante el cual se introduce mercancía extranjera a México a través de las empresas de mensajería y paquetería en un recinto fiscalizado así como el despacho de las mismas, los que en algunos casos será retenida la mercancía. Lo anterior con el propósito de cerciorase jurídicamente del apego de las actuaciones al marco de legalidad o en caso contrario, efectuar las propuestas pertinentes y necesarias a fin de salvaguardar el Estado de Derecho. Diversas son las utilidades que otorgan este material, entre las que nos sentimos satisfechos es la de proponer un apartado para el Manual de Operación Aduanera así como las modificaciones legislativas que le permitan a la autoridad cumplir con el objetivo de la legalidad

REVISIÓN LITERARIA

La Ley Aduanera contempla en sus artículos 148 y 158 los procedimientos administrativos que hacen referencia a la retención de mercancías, es por ello que analizaremos el contenido de los mismos. El artículo 148 de la Ley Aduanera, señala que tratándose de mercancías de procedencia extranjera objeto de una resolución de suspensión de libre circulación emitida por la autoridad administrativa, entendiendo por esta, como lo señala Nava (2016) que es el acto de autoridad administrativa que define o da certeza a una situación legal o administrativa; o judicial, como lo refiere Fix (2016) el cual señala que son los pronunciamientos de los jueces y tribunales a través de los cuales acuerdan determinaciones de trámite o deciden cuestiones planteadas por las partes, incluyendo la resolución del fondo del conflicto, competente en materia de propiedad intelectual, las autoridades aduaneras procederán a retener dichas mercancías, objeto de la operación de comercio exterior, y deberán ponerlas a disposición de la autoridad competente en el almacén que la autoridad judicial o administrativa señale para tales efectos. El artículo en cuestión, también señala que la autoridad aduanera al momento de practicar la retención deberá levantar un acta circunstanciada, la cual, contendrá lo siguiente:

La identificación de la autoridad que practica la diligencia.
La resolución en la que se ordena la suspensión de libre circulación de las mercancías de procedencia extranjera que motiva la diligencia y la notificación que se hace de la misma al interesado.
La descripción, naturaleza y demás características de las mercancías.
El lugar en que quedarán depositadas las mercancías, a disposición de la autoridad competente.
El procedimiento indica que deberá requerirse de la persona con quien se entienda la diligencia para que designe dos testigos de asistencia, en caso de que los testigos no sean designados o éstos habiendo sido designados no acepten los términos, la autoridad ejecutora realizará dicha designación.

Por último, se entregará copia del acta circunstanciada a la persona con la que se entendió la diligencia y copia de la resolución de suspensión de libre circulación de la mercancía emitida por la autoridad administrativa o judicial competente, a fin de que se continúe con el procedimiento ya sea administrativo o judicial correspondientemente. Podemos advertir que el legislador federal, ha establecido la obligación para la autoridad aduanera de notificar el acto de molestia al particular (la retención de la mercancía). Lo que

conlleva a salvaguardar el procedimiento constitucionalmente. Por otra parte, el procedimiento administrativo del artículo 158 de la Ley Aduanera, faculta a la autoridad aduanera, para que derivado del ejercicio de sus facultades de comprobación, proceda a retener las mercancías o los medios de transporte, en los siguientes casos: Cuando con motivo del reconocimiento aduanero, o verificación de mercancía en transporte, no se presente el documento en el que conste el depósito efectuado en la cuenta aduanera de garantía en el caso de que el valor declarado sea inferior al precio estimado. Cuando con motivo del reconocimiento aduanero no se acredite el cumplimiento de normas oficiales mexicanas de información comercial. Cuando los medios de transporte de las mercancías que hubieran ocasionado daños en los recintos fiscales, en este supuesto las mercancías no serán objeto de retención.

Cabe mencionar, que derivado de un análisis, de las tres formas en las que procede la retención en términos del artículo 158 de la Ley Aduanera, no encontramos, un supuesto en el cual la autoridad aduanera de Querétaro, le sirve de base jurídica para la retención objeto de estudio, ya que en ninguno de los casos se encuentra estipulado que derivado de las facultades de inspección y vigilancia, se pueda retener la mercancía. Siguiendo con su análisis, se advierte que la autoridad aduanera debe levantar un acta de retención, y contener los siguientes requisitos:

Fundamentación y motivación que dan lugar a la retención.
Señalamiento al interesado que tiene un plazo de quince días, para que presente la garantía a que se refiere el artículo 36-A, fracción I, inciso e) de la Ley en cuestión, o de treinta días para que dé cumplimiento a las normas oficiales mexicanas de información comercial o se garanticen o paguen los daños causados al recinto fiscal por el medio de transporte.
Apercibiendo que, de no hacerlo, la mercancía o el medio de transporte, según corresponda, pasarán a propiedad del Fisco Federal
Por último, dicho precepto menciona que no se requiere notificación de resolución alguna, para que la mercancía pase a propiedad del fisco.

En el orden de análisis que llevamos, Bello (2016) comenta que no se encuentra estipulado por el legislador federal la obligación de la autoridad aduanera de notificar el acta de retención para el ofrecimiento de pruebas y alegatos. El único propósito de la notificación es para que cumpla con las obligaciones que la autoridad considera incumplidas o en su caso repare los daños ocasionados, lo que deviene un desapego al debido proceso. Teniendo como referencia normativa lo anterior pasaremos a describir el procedimiento que se lleva a cabo por las autoridades de la aduana de Querétaro para la retención de mercancías introducidas por empresas de mensajería y paquetería: DHL, en el recinto fiscalizado Terminal Logistic; con el fin de analizar sí las acciones que actualmente se realizan por parte del personal de la Aduana así como de otras autoridades involucradas se encuentran apegadas a los distintos ordenamientos vigentes, para lo cual se señalará en cada caso, el fundamento jurídico que es aplicable a cada acción; en consecuencia, quedarán advertidas aquellas acciones que no existe apego a la legalidad.

La empresa porteadora DHL, tiene la obligación de trasmitir en documento electrónico a las autoridades aduaneras y a los titulares de los recintos fiscalizados, la información relacionada a la mercancía y su transportación antes de su arribo a territorio nacional o su salida del mismo, en los términos y condiciones que establezca el Servicio de Administración Tributaria (SAT) mediante reglas generales en materia de comercio exterior (RGCE). La información se considerará transmitida una vez que se genere el acuse respectivo, obligación que encuentra su fundamento en el artículo 20, fracción VII de la Ley Aduanera, publicada en el Diario Oficial de la Federación el 15 de diciembre de 1995, Última reforma publicada DOF 09-12-2013. En este sentido, de igual forma, comunica a las autoridades aduaneras y a los recintos fiscalizados el arribo de la mercancía en los términos establecidos en las RGCE, las cuales obligan a las empresas portadoras a enviar la información de la mercancía. La regla general de comercio exterior 1.9.10, publicada en el Diario Oficial de la Federación el 27 de enero de 2017 señala que las empresas de

transportación aérea deberán proporcionar la información relativa a las mercancías que transporten, mediante la transmisión electrónica de datos a la Ventanilla Digital.

La Administración Central de Investigación Aduanera (ACIA), es competente para revisar los pedimentos, sus anexos y demás documentos, incluso electrónicos o digitales, así como la información contenida en la transmisión electrónica o en el aviso consolidado a que se refiere la Ley Aduanera. La ACIA lleva a cabo una revisión del contenido de la información de las guías aéreas concentrándose preferentemente en el origen de la mercancía, las marcas, en su caso, los valores, para lo cual hace uso del Centro de Procesamiento Electrónico de Datos (CEPED). La unidad administrativa tiene su fundamento en el artículo segundo, fracción II, inciso h), del Reglamento Interior del Servicio de Administración Tributaria. La competencia de la ACIA se encuentra en el artículo 19, fracción XLV, y el artículo 20, inciso C, fracciones I y II, Reglamento Interior del Servicio de Administración Tributaria. Publicado en el Diario Oficial de la Federación el 22 de octubre de 2007. Última reforma publicada en DOF 24 de agosto de 2015. Producto de las facultades de inspección y vigilancia de la autoridad pueden surgir diferentes momentos para separar las mercancías del resto:

Cuando la autoridad aduanera (área central), advierte presuntas irregularidades tales como piratería o subvaluación, vía correo electrónico institucional denominado "ALERTAS", se comunica con personal adscrito a la Subadministración de Operación Aduanera de la Aduana de Querétaro, señalándole que ordene al recinto fiscalizado Terminal Logistic, que al momento que aterrice el avión separe la mercancía junto con las guías aéreas que fueron señaladas en el correo antes mencionado. Lo anterior encuentra su sustento en el artículo 19, fracciones XLIII y XLIV del Reglamento Interior del Servicio de Administración Tributaria. Publicado en el Diario Oficial de la Federación el 22 de octubre de 2007. Última reforma publicada en DOF 24 de agosto de 2015, refieren que la autoridad aduanera tiene facultad para ordenar en su caso, y practicar actos de revisión reconocimiento, verificación, inspección y vigilancia, para cerciorarse del cumplimiento de las disposiciones jurídicas que regulan y gravan la entrada y salida de mercancías y sus medios de transporte dentro de los recintos fiscalizados.

Por otra parte, personal de la Aduana de Querétaro realiza un análisis interno de las guías aéreas y en base a criterios de origen de la mercancía, las marcas, o en su caso, los valores, separa la mercancía junto con sus guías al momento de la descarga de la paquetería. De acuerdo a diversos criterios el personal de la Aduana de Querétaro, también puede llegar a separar mercancía atendiendo a la información de las guías aéreas. Por último, la autoridad aduanera con apoyo del elemento binomio (uso de animales adiestrados: perros) podría separar algunos paquetes y sus guías, para su inspección. Ahora bien, con base en lo anterior, una vez que las mercancías descritas en los incisos a, b, c y d, han sido separadas, las autoridades abren los paquetes y verifican su contenido, tomando fotografías de la mercancía o muestras para cerciorarse sí coincide lo declarado con el contenido del paquete, o en su caso, sean mercancías ilegales. La inspección, de todas las mercancías que fueron separadas, es realizada por personal de la Aduana de Querétaro, la Aduana tiene facultad para ordenar y en su caso, practicar actos de revisión, reconocimiento, inspección y vigilancia, para cerciorarse del cumplimiento de las disposiciones jurídicas que regulan y gravan la entrada y salida del territorio nacional de mercancías, el despacho aduanero y los hechos y actos que deriven de éste o de dicha entrada o salida; así mismo, está facultada para ordenar y realizar la inspección y vigilancia permanente en el manejo o tenencia de las mercancías en el recinto fiscalizado. Facultad que se encuentra en el artículo 19, fracciones XLIII, XLIV y LII, del Reglamento Interior del Servicio de Administración Tributaria, Publicado en el Diario Oficial de la Federación el 22 de octubre de 2007. Última reforma publicada en DOF 24 de agosto de 2015.

Posteriormente, las mercancías que ya fueron inspeccionadas por la autoridad competente, así como de las que ya se tomó la muestra correspondiente, son retenidas y colocadas en un espacio del recinto fiscalizado, conocido como "La Jaula" (no hay fundamento para la retención de la mercancía en la jaula), en donde permanecerán por un plazo de 5 días (no existe fundamento de este plazo), periodo en el cual, la Aduana

enviará el reporte respectivo a la ACIA de la mercancía retenida en la jaula, que contiene muestras, fotografías y los análisis químicos que de ser necesarios fueron realizados. Las mercancías que se encuentran RETENIDAS, y de las que se encontraron irregularidades, el personal de la Aduana procede a informar a la marca dueña de la patente, para que decida realizar o no querella en contra del destinatario; para que de ser así, la Aduana ordene al recinto fiscalizado la entrega de la mercancía a la instancia competente, en este caso: la Procuraduría General de la República, para que en ejercicio de sus facultades se encargue del procedimiento correspondiente. La coordinación entre autoridades se encuentra fundada en el artículo 19, fracciones LII y LIII. del Reglamento Interior del Servicio de Administración Tributaria Publicado en el Diario Oficial de la Federación el 22 de octubre de 2007.

Última reforma publicada en DOF 24 de agosto de 2015, establece que la Aduana está facultada para analizar, detectar y dar seguimiento, en coordinación con las demás autoridades competentes, sobre las operaciones específicas de comercio exterior en las que se presuma la comisión de cualquier ilícito, así como dar seguimiento a las denuncias presentadas. De la mercancía que se encuentra retenida y no se encontraron irregularidades continúa con el despacho de la misma, debiendo ser recogida dentro de los 15 días siguientes a aquel en el que se le notifique (En la investigación efectuada, no hemos encontrado sustento legal o doctrinal, de con quién se entiende dicha notificación). En el caso de que transcurran dos meses, posteriores a los quince días en que tenía que ser recogida la mercancía, ésta causará abandono, esto de acuerdo con el artículo 21, inciso A, fracción I, en relación con el artículo 19, fracción LIV del Reglamento Interior del Servicio de Administración Tributaria. Publicado en el Diario Oficial de la Federación el 22 de octubre de 2007. Última reforma publicada en DOF 24 de agosto de 2015, el cual enuncia como facultades de la Aduana, las concernientes al abandono de mercancías. Las autoridades aduaneras están posibilitadas para ejercer las facultades en materia de abandono de las mercancías y declarar, en su caso, que han pasado a propiedad del Fisco Federal, y de las que no puedan disponer legalmente y las que no puedan ser transferidas a este se mantendrán en custodia y se podrá disponer a la asignación, donación o destrucción dependiendo del tipo de mercancías.

Es facultad de la Aduana de Querétaro informar a las personas que presten los servicios señalados en el artículo 14 de la Ley Aduanera, respecto de las cuales se haya declarado el abandono, que no serán objeto de destino, a fin de que puedan proceder a su destrucción. En cuanto a las guías que no son seleccionadas por la ACIA o por la Aduana de Querétaro, son sometidas a un reconocimiento previo dentro del recinto fiscalizado Terminal Logistic, en el cual, personal de DHL y de su agencia aduanal CODEX, abren los paquetes para verificar el contenido, el cual ha sido declarado generando así el pedimento consolidado, se advierte en diversas expresiones, como por ejemplo la señalada por Acosta (2001) que el Pedimento consolidado es aquel que concentra diversas operaciones de un solo exportador, o de empresas con programas de fomento. Los interesados podrán transmitir en documento electrónico a las autoridades aduaneras, un sólo pedimento que ampare diversas operaciones de un sólo contribuyente (Véase artículo 37 de la Ley Aduanera, publicada en el Diario Oficial de la Federación el 15 de diciembre de 1995. Artículo reformado DOF 09-12-2013. En relación con la regla general de comercio exterior 3.7.3. publicada en el Diario Oficial de la Federación el 27 de enero de 2017, la cual establece que las empresas de mensajería y paquetería podrán elaborar un pedimento que ampare las mercancías transportadas en un mismo embarque de diferentes destinatarios, consignatarios o remitentes), y de esta forma la mercancía puede salir del recinto fiscalizado, con fundamento en el artículo 21, inciso b, Fracción II del Reglamento Interior del Servicio de Administración Tributaria. Publicado en el Diario Oficial de la Federación el 22 de octubre de 2007. Última reforma publicada en DOF 24 de agosto de 2015.

Una vez que la mercancía sale del recinto fiscalizado con el pedimento consolidado y efectuado el pago de las contribuciones y cuotas compensatorias determinadas por el interesado, se presentarán las mercancías con el pedimento consolidado, ante la autoridad aduanera y se activará el mecanismo de selección automatizado que determinará sí debe practicarse el reconocimiento aduanero de las mismas, en caso afirmativo, la autoridad aduanera efectuará el reconocimiento ante quien presente las mercancías en el

recinto fiscalizado. Si no se detectan irregularidades en el reconocimiento aduanero, o que den lugar al embargo precautorio de las mercancías, o el resultado del mecanismo de selección automatizado determina que no debe practicarse el reconocimiento aduanero, se entregarán éstas de inmediato, esto con fundamento en el artículo 43 de la Ley Aduanera. publicada en el Diario Oficial de la Federación el 15 de diciembre de 1995. Última reforma publicada DOF 09-12-2013. Refiere Cisneros (2013) si al presentarse la mercancía al módulo de selección automatizado, el resultado obtenido es reconocimiento aduanero (semáforo rojo), entones se realizará dicho reconocimiento.

METODOLOGÍA

Se utiliza una pluralidad de métodos de investigación. Se parte del método exegético en cuanto a la legislación federal y reglamentaria, así como recurrir al método dogmático, deductivo, analítico y sintético, todos los cuales inducen a la técnica de investigación documental y de campo.

Resultados: manual de operación aduanera y adecuaciones legislativas Del contenido del Nuevo Manual de Operación Aduanero (NMOA), podemos observar que no existe procedimiento para la entrada de mercancías a través de empresas de mensajería y paquetería en aduanas interiores. Por lo que nos proponemos sugerir un apartado que unifique las acciones de la autoridad y se encuentren apegadas al marco jurídico. A fin de ser armónicos con la estructura del NMOA, y les sea familiar a las autoridades, lo seguimos como referencia en nuestra propuesta. Propuesta del Manual de Operación Aduanera en la introducción de mercancías transportadas por empresas de mensajería y paquetería internacional.

Objetivo

Regular y controlar el proceso para llevar a cabo el despacho aduanero de mercancía extranjera que sea introducida al país a través de empresas de mensajería y paquetería, utilizando los servicios de recintos fiscalizados, asimismo llevar a cabo el control, inspección y vigilancia permanente de entrada y salida de recintos fiscales y fiscalizados. De igual forma, se establece el procedimiento que deberán seguir las aduanas en los casos en que detecten irregularidades dentro del recinto fiscal o fiscalizado que den origen a la imposición de sanciones, bajo los supuestos señalados en el párrafo inmediato anterior.

Alcance

El presente proceso aplica para empresas porteadoras, verificadores aduaneros, el agente aduanal y recintos fiscalizados.

Detalle del Proceso

La empresa porteadora trasmite la guía aérea en documento electrónico a las autoridades aduaneras y a los titulares de los recintos fiscalizados, la información relacionada a la mercancía y su transportación antes de su arribo a territorio nacional. Cuando la Administración Central de Investigación Aduanera (ACIA), advierta presuntas irregularidades tales como piratería, subvaluación, entre otras, vía correo electrónico institucional, se comunicará con personal adscrito a la Subadministración de Operación Aduanera, de la Aduana correspondiente, señalándole que ordene al recinto fiscalizado, que al momento que aterrice el avión separe la mercancía junto con las guías que fueron señaladas en el correo antes mencionado. Personal de la Aduana realizará un análisis interno de las guías y en base a criterios de origen de la mercancía, las marcas, o en su caso, los valores, separará la mercancía junto con sus guías al momento de la descarga de la paquetería. De acuerdo a los criterios señalados en el punto inmediato anterior, el personal de la Aduana, también podrá separar mercancías que le resulten sospechosas al momento de la descarga de la mercancía.2.1.2. La autoridad aduanera con apoyo del elemento Binomio podrá separar algunos paquetes y sus guías, para su inspección. Las mercancías que han sido separadas, serán sujetas a un tratamiento

especial, consistente en abrir los paquetes y verificar el contenido, tomando fotografías de la mercancía o muestras, para cerciorarse sí coincide lo declarado con el contenido del paquete o en su caso sean mercancías ilegales, de este procedimiento se levantará un informe.

Las mercancías que ya fueron inspeccionadas por la autoridad competente, así como, de las que ya se extrajo la muestra correspondiente, serán retenidas. Se le notificará al importador la retención de mercancía que fue separada y de la cual se encontraron irregularidades o se tomaron muestras para identificar la veracidad de lo declarado, dicha retención no podrá exceder de un periodo de 5 días. Se levantará acta de retención, en la cual se harán constar la fundamentación y motivación que dan lugar a la retención de la mercancía. El informe que señala el punto 3 de éste procedimiento, será enviado a la (ACIA), para que ésta valore el contenido de dicho informe y conteste en un plazo de 5 días contados a partir del día siguiente de la recepción del mismo. Las mercancías que fueron separadas, y de las cuales, no se encontraron irregularidades, ni tampoco se requirió muestra para verificar la veracidad de lo declarado, seguirá el proceso del punto 4 de este procedimiento.

Las mercancías que se encuentran RETENIDAS, el personal de la Aduana procederá a informar a la marca dueña de la patente, para que decida realizar o no querella en contra del destinatario. En el caso de que la marca realice querella, la autoridad aduanera ordenará al recinto fiscalizado la entrega de la mercancía a la instancia competente, en este caso, la Procuraduría General de la República, que en ejercicio de sus facultades, se encargará del procedimiento correspondiente. Las guías que no sean seleccionadas por la ACIA o por la Aduana de Querétaro, en su caso serán sometidas a un reconocimiento previo, en el cual, personal de la empresa porteadora y de su agente aduanal, abrirán los paquetes con la finalidad de verificar el contenido, para la correcta elaboración del pedimento consolidad El agente aduanal realizará el pedimento consolidado y efectuará el pago de las contribuciones y cuotas compensatorias determinadas por el interesado. Se presentarán las mercancías con el pedimento, ante la autoridad aduanera y se activará el mecanismo de selección automatizado que determinará si debe practicarse el reconocimiento aduanero de las mismas. El operador de módulos activa el MSA, imprimiendo el resultado en el pedimento. Si el resultado del MSA correspondió a reconocimiento aduanero, continúa con el proceso del numeral 9.1, en caso contrario, continúa con el proceso del numeral El operador de módulos registrará el pedimento en el libro de gobierno con los siguientes rubros: fecha, número de patente, pedimento, descripción de la mercancía, hora de modulación, resultado de la selección, nombre del verificador y nombre del modulador. El operador de módulos entregará el pedimento al verificador asignado a realizar el reconocimiento aduanero.El verificador realizará la revisión física y documental de la mercancía en presencia del agente aduanal. Si el verificador dictamina el reconocimiento aduanero con una incidencia, continúa con el proceso del numeral en caso contrario, continúa con el proceso del numeral Se inicia el procedimiento administrativo que corresponda a la incidencia detectada por el verificador. El verificador entregará el pedimento al agente aduanal (concluye el proceso).

El operador de módulos, al haber correspondido el resultado del MSA desaduanamiento libre, registra el pedimento en libro de gobierno con los siguientes rubros: fecha, número de patente, pedimento, descripción de la mercancía, hora de modulación, resultado de la selección, nombre del verificador y nombre del modulador, posteriormente se le entregará el pedimento o aviso consolidado correspondiente (concluye el proceso). Complementa nuestros resultados la Propuesta Legislativa como a continuación se indica: Se propone agregar una tercera fracción al artículo 158 de la ley aduanera, con el objeto de incorporar la facultad de que la autoridad aduanera pueda retener mercancías, derivado de sus facultades de comprobación, entre otras, inspección y vigilancia. A continuación se presenta la propuesta de la adición al ya mencionado artículo. ARTICULO 158. Las autoridades aduaneras, con motivo del ejercicio de sus facultades de comprobación, procederán a la retención de las mercancías o de los medios de transporte, en los siguientes casos: Cuando con motivo del reconocimiento aduanero, o verificación de mercancía en transporte, no se presente el documento en el que conste el depósito efectuado en la cuenta aduanera de garantía en el caso de que el valor declarado sea inferior al precio estimado. Cuando con motivo del

reconocimiento aduanero no se acredite el cumplimiento de normas oficiales mexicanas de información comercial. Cuando con motivo del despacho aduanero y derivado de las facultades de inspección y vigilancia se adviertan posibles irregularidades que contravengan los derechos protegidos por la Ley de Propiedad Industrial, entre otras. Para los efectos de la fracción III del presente artículo, se deberá notificar al destinatario de la mercancía en el domicilio que aparezca en la guía aérea, la retención de la mercancía a fin de que tenga conocimiento del procedimiento iniciado y en el caso de que así convenga ofrezca las pruebas y alegatos que le favorezcan, las cuáles serán desahogadas por la autoridad aduanera emitiendo la resolución que conforme a derecho corresponde, en un plazo que no excederá de 10 días contados a partir de la presentación del escrito del destinatario.

CONCLUSIONES

PRIMERA: Resulta conveniente que las autoridades aduaneras sean más selectivas en el ejercicio de las facultades de comprobación como la de inspección y vigilancia así como de los actos de molestia que pudieran derivarse, ya que de las distintas visitas llevadas a cabo a la aduana , no se tuvo conocimiento de la eficacia del acto de retención, por ejemplo, no hubo formulación de querella por parte del afectado o iniciado algún otro procedimiento administrativo (como lo es el relativo al embargo de las mercancías, determinación de contribuciones omitidas u alguna otra), es entonces infructuoso e ineficaz el acto de autoridad.

SEGUNDA: La adecuación legislativa propuesta en este trabajo de investigación, contempla la necesaria notificación del acto de molestia, para el efecto de que el gobernado afectado se encuentre en posibilidades de acudir a su defensa y con ello salvaguardar un derecho constitucional y humano como el debido proceso. La propuesta de un apartado para el Nuevo Manual de Operación Aduanera relativa al procedimiento uniforme en la introducción de mercancías a través de las empresas de mensajería y paquetería y en su caso la retención, contiene el manual de flujo que detallan los procedimientos de cada operación, establece en forma clara y precisa los procedimientos de la operación, inhibe las conductas ilícitas y deshabilita en mayor medida las apreciaciones subjetivas en las autoridades aduaneras.

TERCERA: No se considera jurídicamente admisible incorporar las adecuaciones legislativas propuestas en el presente trabajo en las Reglas Generales de Comercio Exterior, ya que éstas no son un instrumento que deba determinar un acto de molestia para el gobernado.

REFERENCIAS

Acosta Roca, F. (2001). Trámites y Documentos en Materia Aduanera, México: Editorial ISEF.

Bello Gallardo, N. (2012). Estudio Jurídico de Las Reglas Generales de Carácter General Materia de Comercio Exterior. 1st ed. México: Fontamara.

Bello Gallardo, N., Aguado Romero, G., & Nettel Barrera, A. (2016). Autoridades Aduaneras en el Marco de los Derechos Humanos (1st ed.). México: Tirant lo Blanch.

Cisneros García, J. (2013). Derecho Aduanero Mexicano, México: Editorial PORRÚA.

Fix Zamudio, H. (2016). Resolución judicial, Diccionario Jurídico Mexicano, Instituto de Investigaciones Jurídicas, Universidad Autónoma de México. México: Porrúa.

Nava Negrete, A. (2016). Resolución administrativa. Diccionario Jurídico Mexicano, Instituto de Investigaciones Jurídicas, Universidad Autónoma de México. México: Porrúa.

Administración General de Aduanas, (2017). Nuevo Manual de Operación Aduanera. México: www.sat.gob.mx.

Poder Legislativo de la Federación, (2013). Ley Aduanera. México: Diario Oficial de la Federación.

Secretaría de Hacienda y Crédito Público, (2015). Reglamento Interior del Servicio de Administración Tributaria. México: Diario Oficial de la Federación.

Servicio de Administración Tributaria, (2017). Reglas Generales de Comercio Exterior. México: Diario Oficial de la Federación.

BIOGRAFIA

Nohemí Bello Gallardo, es Doctora en Derecho Público por la Universidad Veracruzana en México. Docente e investigadora de la Facultad de Derecho de la Universidad Autónoma de Querétaro, México, Líder del Cuerpo Académico Consolidado "Derechos Humanos y Globalización". Pertenece al Sistema Nacional de Investigadores Nivel I, cuenta con reconocimiento PRODEP.

Gabriela Aguado Romero es Doctora en Derecho por la Universidad Autónoma de Querétaro. Docente e investigadora de la Facultad de Derecho de la Universidad Autónoma de Querétaro, México, integrante del Cuerpo Académico Consolidado "Derechos Humanos y Globalización". Pertenece al Sistema Nacional de Investigadores como Candidato,

Alina del Carmen Nettel Barrera es Doctora en Derecho por la Universidad de Barcelona, Coordinadora de los programas integrados de Maestría y Doctorado en Ciencias Jurídicas (UAQ), Docente e investigadora de la Facultad de Derecho de la Universidad Autónoma de Querétaro, México, integrante del Cuerpo Académico Consolidado "Derechos Humanos y Globalización". Miembro del Sistema Nacional de Investigadores como Candidato,

EL NUEVO ESQUEMA DE EMPRESAS CERTIFICADAS Y LOS DERECHOS HUMANOS DE LAS PERSONAS JURÍDICO COLECTIVAS

Gabriela Aguado Romero, Universidad Autónoma de Querétaro
Nohemí Bello Gallardo, Universidad Autónoma de Querétaro
José Fernando Vázquez Avedillo, Universidad Autónoma de Querétaro

RESUMEN

En este trabajo de investigación se analiza la figura de las empresas dentro del Nuevo Esquema Empresas Certificadas NEEC, y revisando la regulación que determina su existencia, la implementación de la certificación NEEC, así como las ventajas que con esta se obtiene; se puede observar que esto ha dado lugar a una especie de elite comercial hegemónica Mexicana de las empresas que concentran los mayores activos. La empresa como persona jurídica colectiva goza de los derechos fundamentales reconocidos en la Constitución Política de los Estados Unidos Mexicanos, por lo cual poniéndo énfasis en el principio de igualdad, se realiza un análisis en el sentido de la obligación que tiene el Estado de coadyuvar con la empresa mexicana de menor capacidad económica en el logro de sus objetivos. Se concluye que en la participación del Estado apoyando a las empresas, debe prevalecer el principio de igualdad, observando y participando para que también las empresas de menor capacidad económica que se dedican al comercio exterior, logren su inclusión al NEEC, para constituir un núcleo más dinámico de reinserción internacional, papel que debe tomar el Estado Mexicano frente a la globalización.

PALABRAS CLAVE: Nuevo Esquema de Empresas Certificadas, Derechos Humanos, Principio de Igualdad, Estado Coadyuvante.

THE NEW SCHEME OF CERTIFIED COMPANIES AND THE HUMAN RIGHTS OF COLLECTIVE LEGAL PERSONS

ABSTRACT

In this research we analyze the figure of the companies within the New Certified Companies Scheme (NEEC), and reviewing the regulation that determines their existence, the implementation of the NEEC certification, as well as the advantages you obtained with this made us observed that this has given rise to a sort of hegemonic Mexican business elite in the companies that concentrate the largest assets. The Constitution of the United States of Mexico recognized the fundamental rights that apply in the company as a collective legal person, therefore, with emphasis on the principle of equality, an analysis is performed in the sense of the obligation that the State has to contribute with the mexican company of lower economic capacity for the achievement of its goals. In conclusion, talking about the participation of the State supporting companies, the principle of equality must prevail, noticing and participating so that companies with less economic capacity that are engaged in foreign trade, achieve their inclusion in the NEEC, to constitute a core more dynamic in international reintegration, a role that the Mexican State must take in the face of globalization.

JEL: F13, F63, K33, K38, O43

KEYWORDS: New Certified Companies Scheme, Human Rights, Principle of Equality, Intermediary State.

INTRODUCCIÓN

En el Comercio Internacional la rapidez es el atributo más preciado, se traduce en ganancias económicas, por lo cual es vital para las empresas el contar con la certificación dentro del Nuevo Esquema de Empresas certificadas NEEC, esta certificación aplica desde 2012 en México. Su primera etapa aplicó para las empresas manufactureras y comercializadoras, en la segunda a transportistas, en abril de 2014 aplica para agentes aduanales y de 2015 a la fecha para el recinto fiscalizado, con el objetivo de blindar toda la cadena logística. Las ventajas de pertenecer al NEEC y lo que se les proporciona a las empresas certificadas de acuerdo con lo que establece el Servicio de Administración Tributaria SAT, implica la inclusión a más de 36 beneficios de carácter logístico-aduanal, entre los que se encuentran la revisión "express" con maquinaria de alta tecnología, por medios electrónicos, con el fin de no retardar su paso por la aduana; prioridad en el reconocimiento aduanero, carriles exclusivos, preferencia en programas de beneficios fiscales, simplificación y facilidades administrativas, servicios extraordinarios para facilitar el cruce de mercancías, entre otros muchos beneficios. Situación que pone en desventaja a unas empresas frente a otras, ya que obtener la certificación NEEC, implica tiempo y dinero. Situación que no está dentro de las posibilidades de las mayoría de las empresas en México.

Por su parte las empresas que no alcanzan los estándares de seguridad o no cumplen con alguno de los requsitos establecidos en la normatividad para su inclusión al NEEC están destinadas a las filas, procedimientos administrativos rigurosos, retrasos en las entregas, sin beneficios de carácter logístico-aduanal, sin preferencia en programas de beneficios fiscales y por consecuencia sin incremento de clientes por no estar en un listado de empresas confiables, todo este retraso en el Comercio Internacional, puede repercutir en el menoscabo económico y por tanto en que la empresa deje de existir. Lo que se busca es hacer notar que a la luz del artículo 1º de la Constitución Política de los Estados Unidos Mexicanos, que es por excelencia el más importante en materia de igualdad, las empresas al ser personas jurídicas colectivas, y caber dentro del término "persona" que establece el texto de dicho artículo, gozarán de los derechos humanos reconocidos en la CPEUM, no de todos, ya que algunos de estos son personalísimos, y solo el individuo es titular de los mismos; pero las empresas gozaran de los derechos humanos que sean aplicables para la persona jurídica colectiva, aquellos derechos que sean compatibles con su naturaleza, como los derechos de acceso a la justicia, seguridad jurídica, protección de variadas libertades, legalidad, propiedad y derechos en materia tributaria, entre otros.

Esto no quiere decir que se esté de acuerdo con la manera de utilizar el concepto de derechos humanos para la persona jurídica colectiva, pero la interpretación constitucional a raíz de la reforma del 10 de Junio de 2011, en materia de derechos humanos en México, es a lo que nos lleva, a observar ciertas inconsistencias con el sujeto y objeto de protección de los derechos humanos. Se concluye que el Estado Mexicano tiene la obligación de coadyuvar con la empresa de menor capacidad económica en el logro de sus objetivos, ya que en la participación del Estado apoyando a las empresas, debe prevalecer el principio de igualdad, participando para que también las empresas de menor capacidad económica que se dedican al comercio exterior, logren su inclusión al NEEC. Rapidez, es el atributo más preciado en el comercio internacional y su logística, para dotar a las empresas de esta característica, la certificación NEEC u Operador Económico Autorizado OEA es una opción viable y utilizada alrededor del mundo, pero es evidente que las empresas mexicanas requieren de ayuda y apoyo por parte del Estado para lograr la certificación y así constituir un núcleo más dinámico de reinserción internacional. Es de suma utilidad esta investigación para el sector público y privado; entre estos, autoridades, docentes investigadores, estudiantes, administradores de empresas y empresarios, ya que contiene un estudio de actualidad respecto a la empresa en relación al derecho aduanero y a los derechos humanos, siendo reflejo de las necesarias adecuaciones a la normativa jurídica, así como su debida aplicación para la consecuente consolidación del Estado de Derecho.

REVISIÓN LITERARIA

El comercio internacional es un pilar del desarrollo económico en el panorama global actual, el flujo comercial, el cual ha venido creciendo en los últimos años de manera acelerada, ha generado una dinámica con cadenas de suministro globales mucho más complejas de lo que eran en décadas recientes. Son cada vez más países los que participan en la elaboración, transportación y comercialización de una mercancía a nivel mundial; sin embargo, Jiménez (2012) refiere que, a la par de dicho desarrollo económico a nivel internacional, la inseguridad se ha incrementado de manera considerable suponiendo un desafío al comercio internacional. No solamente la cantidad de delitos ha aumentado sino que éstos se han hecho más complejos y las organizaciones criminales se han modernizado ganando fortaleza. Esta situación hace que las aduanas de los distintos países tengan interés en monitorear los embarques que entran a su territorio para garantizar su seguridad, sin embargo, esto representa un obstáculo para el flujo comercial. La Organización Mundial de Aduanas OMA reconoció la necesidad de garantizar la seguridad en la cadena logística global sin perjudicar el intercambio comercial por lo que entró a una nueva etapa de administración del riesgo y elaboró el marco normativo "WCO SAFE Framework of Standards to Secure and Facilitate Global Trade", el cual tiene como objetivos: garantizar la seguridad en la cadena de suministro y facilitar el flujo comercial globalmente, permitir la gestión integral de la cadena de suministros para el transporte multimodal, apoyar a las Administraciones de Aduana para enfrentar los retos y oportunidades del siglo XXI, y promover la cooperación entre la Aduana y el sector privado.

Con la intención de cumplir con estos objetivos, este marco normativo establece entre otros, la posibilidad de la Asociación Aduana – Empresa; asociación entre el sector privado y el público, en la cual el primero tiene que brindar la confianza al segundo para obtener la certificación, esto, mediante la presentación de los programas de seguridad manejados en su administración general, una vez demostrada la calidad de los métodos de seguridad empleados, puede ingresar a esta asociación en la cual podrá obtener beneficios tales como la revisión por medios electrónicos convenida por las aduanas, carriles exclusivos, etc. El principal objetivo es crear un sistema internacional para encontrar a las empresas privadas que ofrecen mayores garantías de seguridad en cuanto a sus políticas y programas aplicados desde su interior, para su papel en la cadena logística internacional.

Es de este marco normativo desarrollado por la OMA de donde surge la figura del Operador Económico Autorizado OEA, como un participante del comercio internacional, aprobado por una Administración de Aduanas, después de cumplir con estándares de seguridad en la cadena de suministro fijados por la OMA. La intención de esta figura es que la Aduana pueda apoyarse en los OEA para alcanzar su objetivo de garantizar la seguridad de la cadena logística. Con algunos años de retraso, refiere Jiménez (2012), con respecto a otros países y bloques comerciales y como una estrategia de carácter mandatorio para recuperar terreno como un país competitivo, en 2011 la Administración General de Aduanas AGA inició en México un programa piloto para llegar al programa mexicano bajo la figura del OEA, el cual originalmente llevaría el nombre de Programa de Alianza para el Comercio Seguro PACS. Finalmente, cambió su nombre al de NEEC. El día 15 de diciembre de 2011, se publicó en el Diario Oficial de la Federación, la Cuarta Resolución de Modificaciones a las Reglas de Carácter General en Materia de Comercio Exterior para 2011, con entrada en vigor el día 2 de enero de 2012, en la cual se incluye el NEEC.

La NEEC tiene su fundamento legal en el artículo 100-A de la Ley Aduanera, que faculta al Servicio de Administración Tributaria SAT, para autorizar la inscripción en el registro de empresas certificadas a las empresas que cumplan con los siguientes requisitos: estar constituidas conforme a la legislación mexicana; encontrarse al corriente en el cumplimiento de sus obligaciones fiscales; demostrar un nivel de cumplimiento de sus obligaciones aduaneras en los términos que determine el SAT mediante reglas; designar a las empresas transportistas autorizadas para efectuar el traslado de las mercancías de comercio exterior, señalando su denominación, clave del Registro Federal de Contribuyentes RFC y domicilio fiscal;

realizar pago de derechos; presentar solicitud ante el SAT, acompañando la documentación requerida y el SAT autorizará la inscripción en el registro de empresas certificadas, bajo la modalidad de OEA, cuando las empresas den cumplimiento a los estándares mínimos en materia de seguridad y requisitos específicos que dicho órgano desconcentrado establezca mediante Reglas Generales de Comercio Exterior RGCE. El procedimiento de inscripción al NEEC, que el mismo esquema establece, estará conformado por dos etapas: Dictamen y Autorización las cuales deberán ser ejecutadas en un total de 140 días hábiles.

El artículo 19 del Código Fiscal de la Federación CFF, dispone los requisitos para el promovente, entre los que encontramos: Presentar la solicitud de dictamen y anexar copia certificada de la documentación con la que se acredite la representación legal de la persona que suscribe la solicitud, opinión positiva sobre el cumplimiento de obligaciones fiscales, cumplir con lo establecido en el formato denominado Perfil de la empresa, debidamente requisitado y en medio magnético. Los anteriores requisitos serán revisados por la autoridad administrativa. De acuerdo a lo que establece el SAT, en su página oficial, las empresas que deseen pertenecer al NEEC deben cumplir ciertos requisitos, los cuales se pueden englobar en tres principios de cumplimiento: Fiscal, Aduanero y de Seguridad. Los Estándares mínimos con que deben cumplir las empresas en relación a lo que establecen las aduanas en México, son los siguientes:

> *Planeación de la seguridad en la cadena de suministros. Políticas y procedimientos documentados a fin de llevar a cabo un análisis para identificar riesgos y debilidades en su cadena de suministros Seguridad física. Mecanismos para disuadir o impedir la entrada a las instalaciones de personas no autorizadas. Barreras físicas, elementos de control y disuasión contra el ingreso no autorizado.Controles de acceso. Mecanismos para el control del ingreso de empleados y visitantes, proteger bienes de la empresa. Identificación de empleados, visitantes y proveedores en los puntos de entrada. Socios comerciales. Procedimientos para la selección y contratación de socios comerciales y exigirles que cumplan con las medidas de seguridad establecidas conforme a sus análisis de riesgo. Seguridad de procesos. Garantizar la integridad y seguridad de la mercancía durante el transporte, manejo, despacho aduanero y almacenaje de carga a lo largo de la cadena de suministro. Gestión aduanera. Políticas internas y de operación, así como los controles necesarios para el debido cumplimiento de las obligaciones aduaneras.Seguridad de los vehículos de carga, contenedores, remolques y semirremolques con sellos de alta seguridad, para protegerlos de la introducción de personas o materiales no autorizados. Seguridad del personal. Registro y evaluación de las personas a emplear en la empresa y verificación periódica de los empleados actuales. Capacitación del personal, en cuanto a seguridad Seguridad de la información y documentación, medidas contra su mal uso. Capacitación en seguridad. Crear conciencia sobre las amenazas de terroristas y contrabandistas.Manejo e investigación de incidentes en la cadena de suministros y evitar su recurrencia.*

La regla 7.1.1 de las RGCE, publicada en el Diario Oficial de la Federación el 27 de enero de 2017, nos permite observar que para los efectos de los artículos 28-A, primer párrafo, de la Ley del Impuesto al Valor Agregado IVA, 15-A, primer párrafo, de la Ley del Impuesto Especial sobre Producción y Servicios IEPS y 100-A de la Ley Aduanera, los interesados en obtener el Registro en el NEEC bajo las modalidades de IVA e IEPS, Comercializadora e Importadora, Operador Económico Autorizado y Socio Comercial Certificado, deberán cumplir los requisitos establecidos en los numerales I a XVI, requisitos específicos en materia de cumplimiento de obligaciones fiscales, aduaneras y de implementación de medidas de seguridad.

Las NEEC son empresas que tras el cumplimiento de requisitos generales y específicos que corresponden de acuerdo al apartado al que deseen pertenecer, obtienen beneficios que impactan de forma importante en sus costos y tiempos logísticos, así como en su competitividad. Refiere Hernández (2013) que la finalidad de la creación de las NEEC, es fortalecer la seguridad en las cadenas logísticas del comercio exterior, mediante la adopción de estándares mínimos de seguridad internacionalmente reconocidos. Nos dimos a la tarea de revisar todos los requisitos para ser NEEC, para precisar que no es un sencillo trámite y que además

implica tiempo y dinero el quedar inscrito dentro de este nuevo esquema de empresa. Situación que no está dentro de las posibilidades de la mayoría de las empresas en nuestro país. Para entender las situación de unas empresas frente a otras, es necesario ver las ventajas y desventajas de lograr o no la inscripción como empresa certificada. El SAT establece para las empresas certificadas, la inclusión a más de 36 beneficios de carácter logístico-aduanal, entre los que se encuentran:

Revisión "Express" con maquinaria de alta tecnología, por medios electrónicos, con el fin de no retardar su paso por la aduana.
No presentan estados financieros dictaminados.
Preferencia en programas de beneficios fiscales.
Incremento de clientes por estar en un listado de empresas confiables.
Disminución del riesgo de robo y daño de la carga;
Oportunidad de mercado ante la demanda por buscar una cadena logística segura.
Despacho a domicilio a la exportación.
Traslado de mercancías de franja o región fronteriza a otra, utilizando medios de transporte propios o empresas transportistas, sin estar obligados a cumplir con los requisitos establecidos en ley.
Prioridad en el reconocimiento aduanero.
No será necesario activar por segunda ocasión el mecanismo de selección automatizada.
Expeditan sus operaciones de comercio.
Atención personal por parte de la autoridad.
Una reputación como empresa de bajo riesgo con la autoridad.
Carriles exclusivos.
Agilización en el despacho aduanero.
Simplificación y facilidades administrativas.
Servicios extraordinarios para cruce de mercancías, mayor seguridad operativa mejorada en sitio.
Desarrollo de un análisis de riesgo que permite definir una estrategia de mitigación y control.
Mejorar en los procesos internos de seguridad y la consecuente reducción de vulnerabilidades.
Mismo lenguaje con actores logísticos.

La empresa como persona jurídico colectiva, encuentra su fundamento en el ordenamiento mexicano, en el artículo 25 del Código Civil Federal, que establece cuales son las personas morales y en el apartado 2.2 establece la clasificación bipartita y tripartita de las personas jurídicas colectivas. Para Andrade (2012), la empresa es 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. Para cumplir con este objetivo la empresa combina naturaleza y capital. Sin embargo, en cuanto a las empresas involucradas con el Comercio internacional, tienen bien claro que la rapidez, es el atributo más preciado Por su parte, las desventajas de no ser NEEC, empresas que no alcanzan los estándares de seguridad o algunos otros requisitos, están destinadas a:

Las filas.
Presentar los estados financieros certificados.
Revisiones materiales en sus productos
Procedimiento administrativo Riguroso.
Retrasos en entregas.
Con la reputación de ser empresa de alto riesgo con la autoridad y ante los clientes.
Sin comunicación entre sus empleados y la autoridad.
Sin beneficios de carácter logístico-aduanal.
Sin preferencia en programas de beneficios fiscales.
Sin Incremento de clientes por no estar en un listado de empresas confiables.
Sin Atención personalizada por parte de la autoridad.

Por otro lado, es de llamar la atención la gran evolución que ha tenido el término Derechos Humano, situaciones que antes eran impensables ahora son una realidad en el ámbito jurídico, un ejemplo de esto, lo es el tema que ahora nos ocupa, en donde podemos afirmar que las empresas como personas jurídicas colectivas, son titulares de los derechos humanos reconocidos en la Convención Americana sobre Derechos Humanos CADH o Pacto San José y los derechos humanos contenidos en la Constitución Mexicana. Los derechos inherentes a la persona humana, en virtud de la necesaria adecuación y evolución del derecho y de la evolución de las sociedades modernas en donde los valores, fines e intereses han variado, también como resultado de la globalización que contempla cada vez más las relaciones entre personas jurídicas colectivas, a traído como consecuencia, que sea factible afirmar, que algunos de esos derechos son aplicables también a las personas jurídicas, obviamente en la medida en que estos resulten idóneos para tutelar sus intereses. La reforma constitucional del 10 de junio de 2011, en donde se cambia el título primero, capítulo primero constitucional, que anteriormente se denominaba de las "Garantías Individuales", por la denominación actual que es de los "Derechos Humanos y sus Garantías", trae como consecuencia diversos cambios en la forma de interpretar la constitución, y por consecuencia en la forma de interpretar cualquier ordenamiento, creando una línea horizontal con todos estos en sus diferentes materias. De igual manera la mencionada reforma a la CPEUM crea confusión respecto a lo que son los derechos fundamentales y los derechos humanos, ya que a fin de cuentas lo contenido en este Título Primero, Capítulo primero son derechos fundamentales que guardan una comunión con los derechos humanos, pero no podríamos afirmar que en el capítulo primero del título primero de la Constitución, se encuentre el contenido total y absoluto de los derechos humanos, siendo este concepto mucho más amplio y universal.

Debido a este cambio de denominación diversos artículos constitucionales fueron reformados, pero el que ocupamos revisar para nuestro análisis es el artículo primero, en cuanto al sujeto titular de los ahora denominados derechos humanos, ya que anterior a la reforma cuando el capítulo primero constitucional era de las "Garantías individuales", de la lectura de dicho artículo nos quedaba claro que el titular de las Garantías Individuales era el Individuo, ahora a raíz del cambio de denominación a "Derechos Humanos", la CPEUM en el primero de sus artículos prevé que los titulares de los derechos humanos son las personas, sin hacer ninguna distinción entre la persona jurídica individual y persona jurídica colectiva, y por tanto, como lo refiere Cárdenas (2010), aquí cabe aplicar un principio general del derecho, siendo que los principios generales del derecho son una fuente subsidiaria y secundaria que se aplica en defecto de la ley o de su interpretación jurídica, esto es, para colmar lagunas, en este caso aplicaríamos un principio que se usa en diferentes casos, el cual nos define Cisneros (2003), en su diccionario de frases y aforismos latinos: Ubi lex non distinguit, nec nos distinguere debemus, por consecuencia quedan por tanto incluidos como sujetos titulares de los derechos humanos, tanto el individuo-persona física, como la persona jurídica colectiva, ya que la ley no distingue a que tipo de persona se refiere y por tanto no es válido al interprete distinguir. En relación a los principios generales del derecho, refiere Preciado (1969) que de acuerdo con la concepción iusnaturalista del pensamiento tradicional, el derecho natural constituye el conjunto de criterios y principios éticos que sirven de fundamento a la obligatoriedad de las reglas jurídicas, y las convierten en auténticas normas de derecho. Para demostrar porque se le está dando ese alcance al término "persona", podría mencionarse el artículo 1º, párrafo primero de la CPEUM:

En los Estados Unidos Mexicanos todas las personas gozarán de los derechos humanos reconocidos en esta constitución y en los tratados internacionales de los que el estado Mexicano sea parte, así como de las garantías para su protección, cuyo ejercicio no podrá restringirse ni suspenderse, salvo en los casos y bajo las condiciones que esta constitución establece. Y de alguna manera también se podría invocar el párrafo segundo del artículo 1º constitucional:

Las normas relativas a los derechos humanos se interpretarán de conformidad con esta Constitución y con los tratados internacionales de la materia favoreciendo en todo tiempo a las personas la protección más amplia. Desde la reforma del año 2011, se utiliza el término "Persona" y por medio de éste, se otorgó mayor amplitud y alcance, llegando a abarcar a la Persona Jurídica Colectiva. Pero además este artículo establece

que todas las personas gozarán de los derechos humanos reconocidos en la propia norma fundamental y en los tratados internacionales de los que el Estado mexicano sea parte, y con esta situación se observa la constitucionalización del contenido de los tratados, en donde estos pasan a formar parte del contenido de la Constitución, como bloque de constitucionalidad, ampliando o complementándose con las convenciones, en particular la CADH, ampliando el rango de cobertura del sistema jurídico nacional al Derecho Internacional de los Derechos Humanos. El artículo 26 de la CADH, establece el principio de progresividad de los derechos humanos:

Los Estados Partes se comprometen a adoptar providencias, tanto a nivel interno como mediante la cooperación internacional, especialmente económica y técnica, para lograr progresivamente la plena efectividad de los derechos que se derivan de las normas económicas, sociales y sobre educación, ciencia y cultura, contenidas en la Carta de la Organización de los Estados Americanos, reformada por el Protocolo de Buenos Aires, en la medida de los recursos disponibles, por vía legislativa u otros medios apropiados.

El principio de progresividad exige que a medida que mejora el nivel de desarrollo de un Estado, mejore el nivel de compromiso de proteger y garantizar los derechos económicos, sociales y culturales. El principio de progresividad debe ser también entendido como evolución normativa, en el cual, el cambio histórico-social implique una transformación normativa, a fin de dar mayor efectividad en la protección y disfrute de los derechos fundamentales, sin importar, si se habla de personas físicas o jurídico colectivas.

Por otro lado, siguiendo Dabin (2003) respecto a los fines del Estado, dice que aunque no son elementos que lógicamente formen parte del concepto, sí son constantes y, en última instancia, pueden identificarse con el bien común, la felicidad de la sociedad, la justicia social, etc. El Estado persigue el bien público, uno de los elementos formales del bien público es la necesidad de ayuda y eventual suplencia de las actividades privadas por parte del Estado para el desarrollo de determinados intereses particulares.
Por su parte, el artículo 25 Constitucional, reformado mediante decreto publicado en el Diario Oficial de la Federación el 20 de diciembre de 2013, establece que:

Corresponde al estado la rectoría del desarrollo nacional para garantizar que este sea integral y sustentable, que fortalezca la soberanía de la Nación y su régimen democrático y que, mediante la competitividad, 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. La competitividad se entenderá como el conjunto de condiciones necesarias para generar un mayor crecimiento económico, promoviendo la inversión y la generación de empleo. Bajo criterios de equidad social, productividad y sustentabilidad se apoyara e impulsara a las empresas de los sectores social y privado de la economía, sujetándolos a las modalidades que dicte el interés público y al uso, en beneficio general, de los recursos productivos, cuidando su conservación y el medio ambiente. Las obligaciones de los poderes públicos en materia de derechos fundamentales han sido detalladas por el Comité de Derechos Económicos, Sociales y Culturales de la Organización de las Naciones Unidas en su observación general número 3, referida justamente a la índole de las obligaciones de los Estados, dictada en su quinto periodo de sesiones, en 1990, establece:

Las violaciones a los derechos humanos son todas aquellas acciones que las autoridades hacen o dejan de hacer, y que tienen como fin, dañar a una persona o grupo de personas en sus Derechos Humanos, y que al final, repercuten en la creación de obstáculos que no permiten el desarrollo pleno de la sociedad.

METODOLOGÍA

Para el desarrollo de la presente investigación se utiliza una pluralidad de métodos: el método exegético en cuanto al uso de la legislación, así como también los métodos dogmático, deductivo, analítico y sintético, los cuales inducen a la técnica utilizada que será la documental, bibliográfica específicamente.

Ayudándonos de igual manera el uso de los métodos de la proyección, perspectiva y prospectiva, toda vez que estos nos permiten acercarnos a una situación de futuro deseada.

RESULTADO

Resulta de esta investigación que en la participación del Estado apoyando a las empresas, debe prevalecer el principio de igualdad, observando y participando para que también las empresas de menor capacidad económica que se dedican al comercio exterior, logren su inclusión al Nuevo Esquema de Empresas Certificadas NEEC, para constituir un núcleo más dinámico de reinserción internacional, papel que debe tomar el Estado Mexicano frente a la globalización, velando por el desarrollo y coadyuvando con las empresas de menor capacidad económica en el logro de sus objetivos, ya que en caso contrario se da lugar a graves violaciones hacia los derechos fundamentales de las personas jurídicas colectivas, al no poder acceder por falta de recursos y apoyos económicos a dicha certificación, perdiendo toda posibilidad de poder obtener los beneficios que pudiera traer consigo el NEEC, dejándolos en evidente desventaja competitiva y comercial frente a las empresas certificadas. Rapidez, es el atributo más preciado en el comercio internacional y su logística. Para dotar a las empresas de esta característica, la certificación NEEC u OEA es una opción viable y utilizada alrededor del mundo, pero es evidente que las empresas mexicanas requieren de ayuda y apoyo por parte del Estado para lograr la certificación.

El Derecho Humano a la Igualdad debe aplicarse conforne al artículo primero Constitucional que señala la obligación del Estado mexicano de promover, respetar, proteger y garantizar los derechos humanos. De esta forma queda claro que todo derecho humano reconocido por la Constitución y los Tratados Internacionales genera obligaciones para las autoridades mexicanas. Hay violaciones a los derechos humanos provocadas por acciones u omisiones de las autoridades que dan como resultado el daño a una persona o grupo de personas en sus Derechos Humanos, como puede ser el menoscabo causado a la empresa de menor capacidad económica al ponerla en igualdad de circunstancias con las grandes transnacionales, para el cumplimiento de requisitos para lograr la certificación NEEC. Son obligaciones del Estado en materia de derechos fundamentales: respetar, proteger y cumplir o realizar. Obligación de abstenerse de realizar cualquier cosa que viole la integridad de las personas, de los grupos sociales o que ponga en riesgo sus libertades y sus derechos; adoptar medidas destinadas a evitar que otros agentes o sujetos violen los derechos fundamentales y por último, adoptar medidas activas, e incluso acciones positivas en favor de los grupos en desventaja, para que todos los sujetos de los derechos tengan la oportunidad de disfrutar de ellos cuando no puedan hacerlo por sí mismos.

CONCLUSIONES

PRIMERA: La Reforma Constitucional del 10 de Junio de 2011, en materia de derechos humanos en México, crea confusión respecto a lo que son los derechos fundamentales y los derechos humanos, ya que lo contenido en este Título Primero, Capítulo primero de la Constitución son derechos fundamentales que guardan una comunión con los derechos humanos, pero no podríamos afirmar que en el capítulo primero del título primero de la Constitución, se encuentre el contenido de los Derechos Humanos, siendo este concepto mucho más amplio y universal.

SEGUNDA: A raíz del cambio de denominación de "Garantías Individuales" a "Derechos Humanos y sus garantías"en el Título Primero, Capítulo primero de la Constitución Mexicana; se prevé en el 1º de sus artículos, que los titulares de los derechos humanos son las "personas", quedando incluidos como sujetos titulares de los derechos humanos, tanto el individuo-persona física, como la persona jurídica colectiva, ya que la ley no distingue a qué tipo de persona se refiere y por tanto no es válido al interprete distinguir. Por consecuencia, la empresa como persona jurídica colectiva goza de los derechos humanos reconocidos en la Constitución Mexicana. Los que le son atribuibles conforme a su naturaleza jurídica.

TERCERA: El no observar el principio de igualdad para todas las empresas del sector de comercio exterior en México, ha dado lugar a graves violaciones hacia los derechos fundamentales de las personas jurídico colectivas. En la participación del Estado coadyuvando con las empresas, debe prevalecer el principio de igualdad, para impulsar a las empresas de menor capacidad económica para que logren su inclusión al NEEC y hacerlas más competitivas en el ámbito nacional e internacional.

REFERENCIAS

Andrade, S. (2012). Diccionario de Economía. (3ª ed.). México: Andrade.

Cárdenas Gracia, J. (2010). Introducción al Estudio del Derecho. (1st ed.). México: Nostra Ediciones.

Cisneros Farías, G. (2003). Diccionario de frases y aforismos latinos. (1st ed.). México: Fuentes Impresores.

Dabin, J. (2003). Doctrina General del Estado. Traducción de González, H. y Toral, J. (Ist ed.). México: Universidad Nacional Autónoma de México.

Preciado Hernández, R, (1969), El artículo 14 constitucional y los principios generales del derecho, Revista de la Facultad de Derecho de México, tomo XIX, números 75-76,

Forbes (2014), ¿Ser o no ser una empresa NEEC?, Consultado el 22 de Febrero de 2017, de: *http://www.forbes.com.mx/ser-o-una-empresa-neec/*

Hernández Alexis, M. & Martínez Berra, A. (2013). Comercio Exterior, Nuevo Esquema de Empresas Certificadas, consultado el 24 de Febrero de 2017, de *http://www.natera.com.mx/puntos_finos/Puntos%20Finos%20216.pdf*

Jiménez Labora Mateos, J. C. (2012) Antecedentes globales del Nuevo Esquema de Empresas Certificadas (NEEC), B&M NEWS, Consultado el 20 de Febrero de 2017, de *http://www.businessinbajio.com/revista/antecedentes-globales-del-nuevo-esquema-de-empresas-certificadas-neec/*

Observaciones generales aprobadas por el Comité de Derechos Económicos, Sociales y Culturales, Nº 1 a Nº 19: (Vol.I); Nº 20: Consultado el 29 de Febrero de 2017, de *http://confdts1.unog.ch/1%20SPA/Tradutek/Derechos_hum_Base/CESCR/00_1_obs_grales_Cte%20Dchos%20Ec%20Soc%20Cult.html*

Servicio de Administración Tributaria, Regulación Nuevo Esquema de Empresas Certificadas, Consultado el 22 de Febrero de 2017, de *http://www.sat.gob.mx/comext/neec/Paginas/apartado_L.aspx,*

Poder Legislativo de la Federación, (2016). Código Fiscal de la Federación, Diario Oficial de la Federación.

Poder Legislativo de la Federación, (2017). Constitución Política de los Estados Unidos Méxicanos.

Poder Legislativo de la Federación, (2013). Ley Aduanera. México: Diario Oficial de la Federación.

Servicio de Administración Tributaria, (2017). Reglas Generales de Comercio Exterior. México: Diario Oficial de la Federación.

Comisión Interamericana de Derechos Humanos, (1969). Convención Americana de los Derechos Humanos, Pacto San José, Costa Rica.

BIOGRAFÍA

Gabriela Aguado Romero, Doctora en Derecho por la Universidad Autónoma de Querétaro. Docente e investigadora de la Facultad de Derecho de la Universidad Autónoma de Querétaro, México, integrante del Cuerpo Académico Consolidado "Derechos Humanos y Globalización". Pertenece al Sistema Nacional de Investigadores.

Nohemí Bello Gallardo, Doctora en Derecho Público por la Universidad Veracruzana en México. Docente e investigadora de la Facultad de Derecho de la Universidad Autónoma de Querétaro, México, Líder del Cuerpo Académico Consolidado "Derechos Humanos y Globalización". Pertenece al Sistema Nacional de Investigadores Nivel I, con reconocimiento PRODEP.

José Fernando Vázquez Avedillo, Doctor en Derecho por la Universidad Autónoma de Querétaro. Docente e investigador de la Facultad de Derecho de la Universidad Autónoma de Querétaro, México, integrante del Cuerpo Académico Consolidado "Derechos Humanos y Globalización". Con reconocimiento PRODEP.

SIMULADORES, DENTRO DE LA CARRERA DE CONTADURIA PÚBLICA: CASO EMPÍRICO DE LA UNIVERSIDAD ESTATAL DE MILAGRO

Jazmín Elsa Sánchez-Astudillo, Universidad Estatal de Milagro
David Richard Pincay-Sancán, Universidad Estatal de Milagro
Ericka Mailyn Suárez-Guartamber, Universidad Estatal de Milagro
Johanna Elizabeth Portero-León, Universidad Estatal de Milagro
Lady Diana Mera-Rodríguez, Universidad Estatal de Milagro

RESUMEN

En este artículo investigamos el uso de los simuladores dentro de la carrera Contaduría Pública Autorizada- CPA de la Universidad Estatal de Milagro UNEMI, tanto en materias profesionalizante como afines; el beneficio que este produce a sus estudiantes al momento de recibir la cátedra. La acreditación de carreras de las universidades públicas exige que se implementen laboratorios o simuladores que incrementen la capacidad intelectual a sus alumnos con nuevas metodologías de enseñanzas acorde a lo que necesita el mercado empresarial. La metodología de nuestro estudio se enfoca a un análisis empírico cualitativo, considerando una muestra de 100 estudiantes como informantes clave, dentro de los diversos semestres de la carrera de CPA de la UNEMI. Los resultados primarios muestran que el uso de los simuladores son escasos dentro de las mallas curriculares, dejando graves problemas en el modelo de enseñanza con la realidad de las necesidades de las empresa, las misma que poseen un alto grado de tecnología contable; esto requiere plantear procesos y adquisición de simuladores que apoyen al docente, estudiantes y al proceso de acreditación de la carrera de CPA.

PALABRAS CLAVE: Acreditación, Contabilidad, Métodos de Enseñanza, Simuladores

SIMULATORS, WITHIN THE ROLE OF PUBLIC ACCOUNTING: EMPIRICAL CASE OF THE STATE UNIVERSITY OF MILAGRO

ABSTRACT

In this article we investigate the use of simulators within the Certified Public Accountancy Career - CPA of the State University of Miracle UNEMI, in both professionalizing and related subjects; And the benefit it produces to its students at the time of receiving the chair. Accreditation of public university careers requires the implementation of laboratories or simulators that increase the intellectual capacity of their students with new teaching methodologies according to what the business market needs. The methodology of our study focuses on a qualitative empirical analysis, considering a sample of 100 students as key informants, within the various semesters of the CPA career at UNEMI. The primary results show that the use of simulators are scarce within the curricula, leaving serious problems in the teaching model with the reality of the needs of the companies that have a high degree of accounting technology, this requires a process And acquisition of simulators that support the teacher, students and the process of accreditation of the CPA career

JEL: M41, M48, M49

KEY WORDS: Accreditation, Accounting, Teaching Methods, Simulators

INTRODUCCION

El avance de la tecnología a tecnificado a las empresas, tanto que con la aplicación de software contables cada día se requiere menos profesionales en las áreas contables, sin embargo con los cambios internacionales en la información financiera (NIIF y NIC), se ha vuelto a recuperar espacios dentro de las nóminas empresariales; pero son los estudiantes más competitivos y con experiencias que lo logran. A esto situación las universidades juegan un rol de vital importancia, son ellos los creadores de un productos terminado sin experiencia laboral, o con conocimientos simplemente teóricos y desactualizados. La carrera de contaduría pública cuenta con grandes software en el mercado empresarial, pero este no llega a las IES, existen desde módulos tributarias, creación de empresas, registros de transacciones, emisiones de estados financieros, existencias, depreciaciones, entre otros. ¿Qué están desarrollando en clase los alumnos de CPA?, La base teórica es fundamental en las ciencias sociales, su complemento a través de simuladores elevaría el grado de aprendizaje donde las metodologías ABA (aprendizaje basados en actividades) se una de forma transversal con la métodos programas informáticas que simulen las realidades de empresas locales e internacionales. La parte literatura muestran los argumentos del porqué, el uso de simuladores las materias profesionalizante de CPA mejoraría el aprendizaje de los estudiantes, y ayudaría a la acreditación de la carrera. Seguidamente se presenta la metodología utilizada dentro del estudio empírico y el comportamiento de la educación superior en esta IES pública, mostrando resultados necesarios para un cambio progresivo e innovador, concluyendo en el uso y beneficios que este ocasionaría.

REVISION LITERARIA

La investigación planteada, ha utilizado publicaciones sobre software educativo, plataformas didácticas, enseñanza-aprendizaje y plataformas e-learning. Entre los tratadistas más relevantes del estudio cualitativo tenemos (Noriega, Moran & García, 2014), (Ibáñez, Zermeño & Vázquez, 2013), (Vidal, Gómez & Ruiz, 2010), además tenemos las normas internacionales de información financiera publicados por el IFAC, y las diferentes empresas comerciales o PYMES radicadas en el Cantón Milagro. Basados en la revisión literaria observamos que el uso de software educativo son de gran ayuda en las aulas de clases universitarias que responden a los diferentes modelos pedagógicos de la Universidad Estatal de Milagro.

METODOLOGÍA

Para el desarrollo de la investigación empírica cualitativa, seleccionamos de forma aleatoria a 100 estudiantes de la carrera de CPA de los curso de primero y octavo semestre de la carrera de CPA de la Universidad Estatal de Milagro, para esto formamos un banco de preguntas que mide el grado de conocimientos en las materias profesionalizante como básica I, y contabilidad gubernamental, parametrizar los requerimientos de un simulador contable; considerar las diferencias entre laboratorios y simuladores. Se revisaron artículos de revistas científicas indexadas a través de catálogos regionales. Dentro de los investigadores asociados intervinieron en la recolección de datos y tabulación estudiantes del tercer semestre de la carrera de CPA; docentes de la Universidad de Guayaquil como tutores para la validación del cuestionario, y dos ingenieras en sistemas, que brindaron ayuda en la conceptualización de simuladores informáticos contables.

Tabla 1: Ficha Técnica

Delimitación Geográfica	Ecuador - Regional – Milagro
Universidad	Universidad Estatal de Milagro
Ubicación	Facultad de Ciencias Administrativas y Comerciales
Universo	Estudiantes de la Carrera de C.P.A.
Muestreo	Muestreo no probabilístico, se utilizo 100 estudiantes
Instrumento de recolección de datos	Cuestionario físico mediante encuestas
Fecha de realización	Octubre 2016 a Enero del 2017

En esta tabla se muestra la ficha técnica y la muestra considerada dentro de la Facultad de Ciencias Administrativas y Comerciales de la carrera de CPA Fuente: Elaboración de los autores.

Muestra

Para la muestra se consideró alumnos matutinos y nocturnos del periodo en el semestre Octubre 2016 a Febrero del 2017, la elección fue aleatoria considerando las siguientes paralelos:

Tabla 2: Muestras Aleatoria, Estudiantes de la Carrera de CPA

Semestre	Horarios	Muestra	Materia
Primer semestre-cpa	Matutino	30 alumnos	Contabilidad básica*
Primer semestre-cpa	Nocturno	30 alumnos	Contabilidad básica ii
Octavo semestre-cpa	Matutino	20 alumnos	Contabilidad gubernamental**
Octavo semestre-cpa	Nocturno	20 alumnos	Contabilidad gubernamental

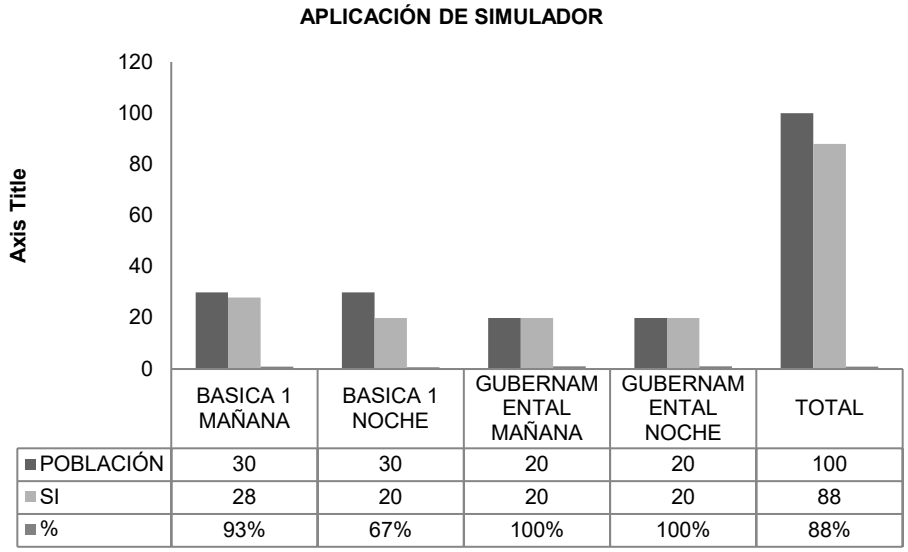
*La muestra considera las materias profesionalizante por ser factores claves de la investigación, * Materia que abarca todo el proceso contable indispensable para la creación de un simulador. ** Materia complementaria basada en los registros públicos que soportan el aprendizaje de los estudiantes. Fuente: Elaboración de los autores.*

RESULTADOS

De la encuesta realizada por los investigadores asociados (alumnos del tercer semestre de la carrera de contaduría pública), encontramos que no se cuenta con software contable, que brinde un apoyo al aprendizaje-continuo y ponga en práctica la enseñanza teórica aplicada en clases. El aprender-haciendo con herramientas tecnológicas se limitan a los sistemas proporcionados por el Servicios de Rentas Internas que solo facilita la aplicación tributaria de ciertos formularios para personas naturales, más los estados financieros acorde a NIIF, no se pueden revisar o simular su uso al momento de emitir información financiera. En la parte del conocimiento los estudiantes de la materia contabilidad básica uno, mostraron una enseñanza bajo metodologías ABA (Aprendizaje basados en actividades) y ABProyec (Aprendizaje basados en proyectos), dado que la rúbrica de su pensum otorga 20 puntos por el desarrollo de investigación o estudios de caso. Tienen un alto conocimiento en relación al Marco Conceptual y la nueva aplicación de registro en base al devengo, pero se considera como debilidad no contar con el software que permita a estos estudiantes practicar de forma continua en modelos o tecnologías acorde a su rama de especialización. Los alumnos del octavo semestre en la materia de contabilidad gubernamental pasan los mismos percances que los alumnos de básica, su trayectoria en la línea de aprendizaje solo ha sido teórica, a pesar del esfuerzo de los docentes aplicando talleres manuales.

LA tecnología dentro de la carrera es escasa en relación a manejos de laboratorios y simuladores que ayuden en el aprendizaje continuo, se goza de sistemas informáticas como herramientas de subida de tareas, justificativos y materiales de apoyo para el alumnos, esto se los alumnos le llaman aula virtual, sin embargo su uso es como portafolio del docente; otro software que se encontró como resultado de la investigación fue el Sistema de Gestión Académica (SGA), este nuevamente es de apoyo para la gestión administrativa del docente donde se marca la asistencia se controla los permisos y justifican las horas clases no laborados, y pueden tener un historial de las asistencias hasta el curriculum del profesor.

Figura 1: Aplicación de Simulador Dentro de la Carrera de Ing. En CPA – UNEMI



En esta figura se muestra la representación gráfica de la encuesta, donde el 88% de la población desea utilizar simuladores contables para el desarrollo de conocimiento dentro de su área. Los alumnos de básica 1 mañana alcanza un 97% de aceptación de simuladores y el 67% los de la noche, al cual varían con los de Gubernamental quienes opinan en un 100% lo indispensable que viera sido en su carrera aplicar estas herramientas para el aprender-haciendo.

CONCLUSIONES

La carrera de contaduría pública pertenece a la rama de las Ciencias Sociales, sin embargo la era de la tecnología, avanza y sistematiza cada proceso que esta realiza, sobre todo en la parte contable, la mayoría de empresa o por qué no decir todas cuentas con software que permite sistematizar las información financiera, así el uso de software educativo se vuelve de vital importancia para el aprendizaje continuo. La Universidad Estatal de Milagro ubicada en la provincia del Guayas- país Ecuador cuenta en una materia llamada Software Contable, sin embargo esta no tiene las herramientas o simuladores que ayude al entendimiento o simules practicas reales empresariales, las distintas trabas encontradas parten de un presupuesto ajustado y de programas de software libre que no va a la par con la enseñanza dada teóricamente. Del resultado obtenido fue notorio que a pesar del vasto conocimiento de los maestros, los estudiantes exigen ser formados con apoyo de las herramientas informáticas más cuando la universidad cuenta con carreras en ingeniería informática donde se puede aprovechar las tesis de grados y creación de proyectos de software educativos para la carrera de Contaduría Pública y Auditoria de la prestigiosa Universidad Estatal de Milagro.

BIBLIOGRAFIA

Celaya Ramírez, R., Lozano Martínez, F., & Ramírez Montoya, M. S. (2010). Apropiación tecnológica en profesores que incorporan recursos educativos abiertos en educación media superior. Revista mexicana de investigación educativa, 15(45), 487-513.

Couturejuzon González, L. (2003). Cumplimiento de los principios didácticos en la utilización de un software educativo para la educación superior. Educación Médica Superior, 17(1), 53-57.

Geser, G. (2007). Prácticas y recursos de educación abierta: la hoja de ruta OLCOS 2012. RUSC. Universities and Knowledge Society Journal, 4(1).

Ibáñez, G. R., Zermeño, M. G. G., & Vázquez, N. J. G. (2013). El uso de un software educativo para promover el aprecio por la diversidad en alumnos de primaria. Apertura, 5(2), 16-29.

Moreira, M. A. (2003). ¿ Qué aporta Internet al cambio pedagógico en la educación superior?. Universidad de la Laguna.

Noriega, J. A. V., Moran, L. E. T., & García, E. E. M. (2014). Evaluación de competencias básicas en tic en docentes de educación superior en México. Píxel-Bit. Revista de Medios y Educación, (44), 143-155.

Soto, C. F., Senra, A. I. M., & Neira, M. C. O. (2009). Ventajas del uso de las TICs en el proceso de enseñanza-aprendizaje desde la óptica de los docentes universitarios españoles. EDUTEC. Revista electrónica de Tecnología educativa, (29).

Vidal Ledo, M., Gómez Martínez, F., & Ruiz Piedra, A. M. (2010). Software educativos. Educación Médica Superior, 24(1), 97-110.

RECONOCIMIENTO

Los autores agradecen el apoyo de los alumnos entrevistados de la carrera de CPA de la Universidad Estatal de Milagro primero y octavo semestre, la colaboración de los docentes tutores Jazmín y David que permitieron incorporarnos al desarrollo de sus investigaciones y ser parte de sus proyectos, a la Institución donde estudiamos UNEMI, quien nos y proporciona herramientas necesarias para fortalecer nuestros conocimientos y al Institute For Business and Finance Research por permitir a través de sus conferencias enriquecer y mejorar nuestras investigaciones.

BIOGRAFIA

Jazmín Elsa Sánchez-Astudillo MAE; Directora de Proyectos de Investigación de la Universidad Estatal de Milagro; Departamento de Investigación-UNEMI, Km. Uno y Medio Vía a Milagro Km Veinte Seis; 59342715187.

David Richard Pincay-Sancán MTF; Docente Auxiliar Titular y Director de proyectos de investigación - Facultad de Ciencias Administrativas de la Universidad Estatal de Milagro; Km. Uno y Medio Vía a Milagro Km Veinte Seis; 59342715187.

Ericka Mailyn Suárez-Guartamber, Estudiante Universitaria de la Carrera de Contaduría Pública y Auditoria de la Universidad Estatal de Milagro, Facultad de Ciencias Administrativas y Comerciales Km. Uno y Medio Vía a Milagro Km Veinte Seis; Celular +59390038765.

Johanna Elizabeth Portero-León, Estudiante Universitaria de la Carrera de Contaduría Pública y Auditoria de la Universidad Estatal de Milagro, Facultad de Ciencias Administrativas y Comerciales Km. Uno y Medio Vía a Milagro Km Veinte Seis; Celular +593991391750.

Lady Diana Mera-Rodríguez, Estudiante Universitaria de la Carrera de Contaduría Pública y Auditoria de la Universidad Estatal de Milagro, Facultad de Ciencias Administrativas y Comerciales Km. Uno y Medio Vía a Milagro Km Veinte Seis; Celular +593994970514.

GUARDERIA PARA EL ADULTO MAYOR CON TECNOLOGIA

Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila
Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila
Jorge Luis Vázquez Lúndez, Universidad Autónoma de Coahuila
Gabriela Alejandra Moreno Rocamontes, Universidad Autónoma de Coahuila

RESUMEN

Identificar el área de oportunidad de negocio así como lo importante hoy en día de contar con un lugar de guardería para el adulto mayor, la dificultad de atención de los hijos e hijas actuales, laboran los dos, regresan a casa por la noche dejando en el olvido y soledad al adulto mayor, por lo general la vejes representa no solo la perdida de capacidades físicas, lo que disminuye su calidad de vida, auto estima y alegría de vivir, el objetivo de este estudio representa el análisis de un lugar donde el adulto mayor visitara por las horas que requieran los hijos, una serie de estrategias con equipo de innovación y tecnología para estimulación ,en donde el adulto mayor se divierta. Es difícil imaginar que para el año 2030 el 50% de la población del adulto mayor se encuentre recluido en un asilo. La Metodología de estudio es exploratoria y descriptiva, se aplico un instrumento de 271 encuestas con un 90% de confiabilidad y un 5% de margen de error, donde se rechaza la hipótesis nula. Finalmente tendremos la evaluación de resultados donde implica necesariamente identificar que tan efectiva fue el área de oportunidad de negocio.

PALABRAS CLAVE: Negocio Firme, Servicios Adulto Mayor.

CARE CENTER FOR THE OLDER ADULT WITH TECHNOLOGY

ABSRACT

Identify the area of business opportunity as well as important today to have a place of child care for the elderly, the difficulty of childcare and current daughters, working two, go home at night leaving the forgetfulness and loneliness of the elderly, usually vejes represents not only the loss of physical abilities, reducing their quality of life, self-esteem and joy of life, the aim of this study is the analysis of a place where the adult most visited for hours requiring children, a number of strategies and technology innovation team for stimulation, where the elderly have fun. It is hard to imagine that by 2030 50% of the population of the elderly be confined in a nursing home. The methodology is exploratory and descriptive study, an instrument of 271 surveys with 90% confidence level and a 5% margin of error, where the null hypothesis is rejected was applied. Finally we have the evaluation of results which necessarily involves identifying how effective was the area of business opportunity.

JEL L2, L8, L84

KEYWORDS: Business Firm, Services Adult Major

INTRODUCCIÓN

Por lo general la vejes representa no solo la perdida de capacidades físicas, lo que disminuye su calidad de vida, auto estima y alegría de vivir, donde la compañía , atención y primordialmente necesario cuidados más específicos casi igual a tener un bebe en casa. es difícil hoy en día para los hijos e hijas actuales ya que

laboran los dos, por tal motivos para ellos resulta difícil cuidar un adulto mayor, además de los costos que representa que lo cuide otra persona, así como el peligro si lo dejamos solo esas horas.
Evidentemente, se requerirán más y mejores servicios de atención al adulto mayor, pero también será necesario ampliar y crear programas más eficaces de atención tanto públicos como privado, donde la principal preocupación es una eficiente atención en estimulación de la mental, físico, diversión y trabajo en equipo. para la creciente población población de la tercera edad; diseñar políticas innovadoras y realmente eficaces en materia de empleo y de desarrollo económico, y hacer transformaciones estructurales al sistema de pensiones para darle viabilidad en el largo plazo, entre otras cosas. (Tuirán, 1999; Gutiérrez, 2001; Monter rubio y Lozano, 2001.) el envejecimiento poblacional no es algo situado en el futuro. Está aquí y está ahora, y a pesar de su importancia, resulta que es todavía poco lo que sabemos de él. Salvo su dimensión demográfica, que ha sido amplia y profundamente analizada, las demás dimensiones del fenómeno apenas se están explorando. y una de las menos estudiadas es su dimensión urbana del adulto mayor. hacer conciencia en todos los adultos actuales entre 30 a 59 años, de gran interés si se toma un segundo en pensar en Ud. A laborado tanto que no piensa en el futuro que viene rápidamente, el tener una calidad de vida diferente, sin dejar toda la responsabilidad a los hijos. Por lo tanto, si no se llevan a cabo, desde ahora, las acciones correctivas y preventivas que se requieren para ajustar el diseño de los requerimientos de este nuevo tipo de servicio.

Planteamiento del Problema

la dificultad de atención de los hijos e hijas actuales, laboran los dos, regresan a casa por la noche dejando en el olvido y soledad al adulto mayor.

Objetivo General

El objetivo de este estudio representa el análisis de un lugar donde el adulto mayor visitara por las horas que requieran los hijos, una serie de estrategias con equipo de innovación y tecnología para estimulación memoria, concentración, percepción, procesos del pensamiento, reflejos, además física y recreativa en donde el adulto mayor se divierta, conviva, trabaje en equipo y llegue a su casa igual de cansado que los hijos después de su jornada laboral.

Objetivos Específicos

Guardería lugar donde el adulto mayor visitara por las horas que requieran los hijos

Estimulación memoria, concentración, percepción, procesos del pensamiento, reflejos, además física y recreativa en donde el adulto mayor disfruta de una manera divertida.

Guardería para el Adulto mayor estimulación permanente con Tecnología

Monclova, es una ciudad ubicada en la Región Centro del estado de Coahuila, en el norte de México. Es el tercer municipio más poblado del estado con 231,107 habitantes (2015), así como cabecera de la Zona Metropolitana de Monclova-Frontera integrada también por los municipios de Frontera, Castaños y recientemente ingresado el municipio de San Buenaventura suman una población de 363,753 habitantes.[4] Tiene una densidad de población de 146.1 hab/km² y se encuentra a una altitud de 600 metros sobre el nivel del mar. Es una ciudad destacada por la mayor producción de acero de todo México y Latinoamérica, lo que le ha valido el mote de "La Capital del Acero".

Monclova fue escenario de importantes sucesos en la historia de México y por muchos años fue la capital de Coahuila y Texas. 018 Monclova 115.533 Hombres 117.810 Mujeres 233.343 Total de habitantes (2016).

Edades de la población: La población de Monclova se divide en 72721 menores de edad y 127439 adultos, de cuales 15701 tienen más de 60 años.

REFERENCIAS

El funcionamiento cognitivo y la MOT puede preservarse y mejorar, rompiendo los estereotipos que aseguran la pérdida de memoria de los adultos mayores, sin olvidar el declive existente en la vejez. Las limitaciones de la MOT deteriora la importancia de su participación activa en la asistencia a programas educativos y de salud, facilitando al adulto mayor involucrarse en el proceso educativo y de reconstrucción del conocimiento. (Cabrera, González, Cepeda; 2011). La OPS cuenta con una serie de estrategias para mejorar la calidad de vida de los adultos mayores. Estas estrategias están basadas en una serie de principios y lineamientos de las Naciones Unidas que son: la independencia, la participación, el cuidado, la autorrealización y la dignidad y constan de cuatro áreas críticas que son: colocar a la salud y las personas mayores El envejecimiento del organismo humano es un proceso individual y colectivo a la vez, en el sentido que se produce en el individuo, pero es muy condicionado por la sociedad, por la calidad de vida y por los modos de vida. En la actualidad son muchas las personas en el mundo que dedican su esfuerzo y estudio a lo que podría denominarse como la nueva cultura de la longevidad. En realidad, es el intento de vivir más y en mejores condiciones físicas, sociales y mentales, producto que el avance social está orientado hacia esa dirección: buscar un modelo de envejecimiento competente en un sentido útil y productivo, capaz de fortalecer desde un punto de vista genérico de la salud su calidad de vida (Rubio, Rivera, Borges; 2015).

La atención a la salud de los adultos mayores es una preocupación de muchos países desarrollados desde los años setenta, entre otras cosas por el uso tan amplio que se hace de este servicio y la proporción del gasto en salud que significa, Así mismo, a pesar de la importancia de la exclusión en salud como fenómeno social y como problema de políticas públicas, en la actualidad no se conoce con exactitud su magnitud, sus factores causales y a quiénes afecta. Tampoco está claro cuáles son las intervenciones que han demostrado ser más eficientes para combatirla, aspectos de gran trascendencia para el grupo Adulto Mayor por ser los que presentan mayores necesidades y mayores demandas de atención.

Los adultos mayores son un grupo marginado en diversos ámbitos, ellos deben ser beneficiarios de la educación para la salud, mediante la prevención y promoción de estilos de vida que permitan enfrentar la salud-enfermedad mental: como la queja de memoria y el declive cognitivo relacionado con la edad (Elorza, 1999). En nuestro país la discriminación a este segmento de la población se manifiesta en formas diversas, mismas que se presentan en problemas cotidianos y que se traducen en situaciones de una mayor y más profunda problemática como son, la violencia, el abandono, el maltrato físico y psicológico e incluso el abuso económico y sexual. Una penosa muestra de trasgresión a los derechos fundamentales que sufren las personas adultas mayores es sin duda la violencia: esta se puede expresar a partir de negligencia, ya sea física, cuando se niegan alimentos, cuidados higiénicos, vivienda, seguridad y tratamientos médicos o emocionales, cuando se niega afecto y se da en cambio desprecio, aislamiento e incomunicación; de igual forma puede darse el maltrato físico, que puede ser con golpes, quemaduras, fracturas, administración de fármacos o tóxicos sin control; el maltrato psicológico.

Es importante resaltar una paradoja que se da no solo en nuestro país, también a lo largo de América Latina: mientras que el fenómeno demográfico y el aumento de la esperanza de vida amplían el número de adultos mayores, las posibilidades de que estos tengan una actividad laboral remunerada se reducen, es decir su derecho al trabajo se ve vulnerado. (Romero; 2005) Teniendo en cuenta los hallazgos de la literatura previa en relación a la modulación de la memoria a través de la música y los estudios de la relación entre la memoria y las emociones realizados con adultos mayores, las investigaciones señalan que la exposición a diferentes piezas musicales puede modular la memoria, ya sea aumentándola o disminuyéndola; sin

embargo, no se encuentran estudios realizados hasta el momento con adultos mayores. (Justel, Rubisnteint; 2015).

METODOLOGÍA

La metodología es exploratoria, de carácter mixto cualitativa selección documental bajo rigurosos criterios de investigaciones referentes al adulto mayor, cuantitativo en proceso de selección en Monclova, se trabajara en la selección de personas interesadas en laboral en este proyecto, mediante la capacitación y desarrollo para cuidados especiales, para emprender nuevas acciones laborales, Se diseño un Instrumento, tipo escala de Likert, se aplicaron 271 encuestas con un nivel de confianza de 90% y un 5% e margen de error.

Hipótesis

H_1= A mayor estimulación, diversión y convivencia en equipo menor pérdida de memoria y mayor calidad de vida.

H_0= La tranquilidad del adulto mayor en el olvido sin estimulación y convivencia menor pérdida de memoria y mayor calidad de vida.

Tamaño de la muestra con un 5% de error y 90% de Confianza

$$n = \frac{N\ Z^2\ p(1-p)}{(N-1)\ e^2 + Z^2\ p(1-p)} = 271$$

Donde:

z	Intervalo de confianza	90%
p	Proporción verdadera	50% = 0.5
e	Margen de error aceptable	5% = 0.05
N	Tamaño de la población	233,343

RESULTADOS

Tabla 1: Analisis Descriptivo

	Tus Padres viven solos?	Olvidan las cosas y vez perdida de la memoria ?	Visitas con frecuencia a tus padres?	Existe peligro el que los dejes solos durante todo el dia?	El adulto mayor es como tener un bebe en casa	La dificultad de atención es por que laboran todo el día?	Te gustaría contar con un lugar donde el adulto mayor asista por horas mientras tu laboras?	Te gustaría asistir a un lugar de tipo Guardería con estimulación permanente con Tecnología
	1	2	3	4	5	6	7	8
Media	1.597786	1.5608856	2.413284	2.14391	1.78967	1.6605	1.37269	1.4059
Media de Medias	1.743081							
Desviación Estándar	0.363319							
Limite Superior	1.961105							
Límite Inferior	1.234467							

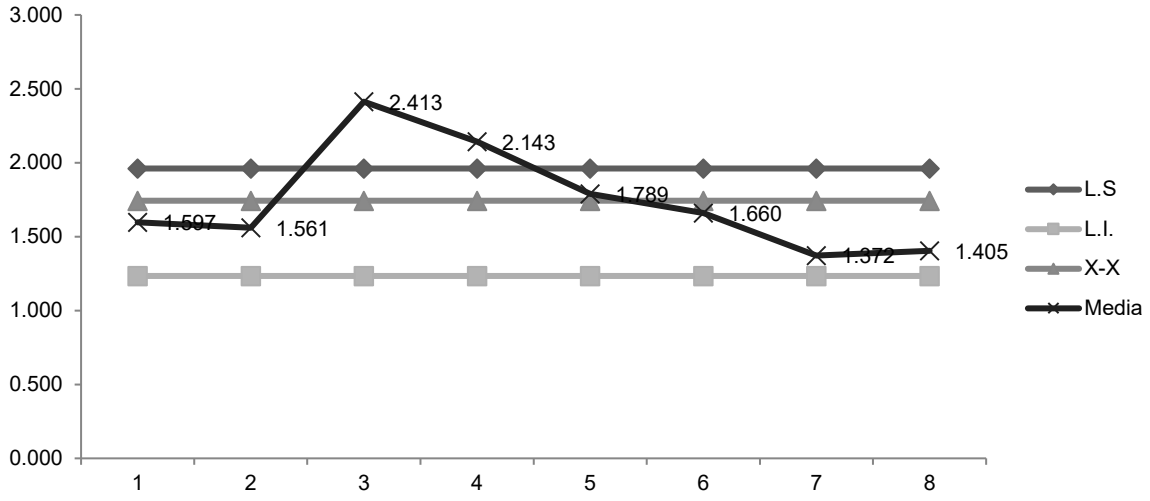
Analisis basado en Analisis Descriptivo, donde Media de Medias 1.743, Desviación estándar 0.363319, Limite Superior de 1.961105 y Limite Inferior de 1.234467 para obtener Tabla 2 de Normalidad. Fuente Elaboración Propia.

Tabla 2: Normalidad

Varible	No.	L.S	L.I.	X-X	Media
Tus Padres viven solos?	1	1.961	1.234	1.743	1.597
Olvidan las cosas y vez perdida de la memoria ?	2	1.961	1.234	1.743	1.561
Visitas con frecuencia a tus padres?	3	1.961	1.234	1.743	2.413
Existe peligro el que los dejes solos durante todo el día?	4	1.961	1.234	1.743	2.143
El adulto mayor es como tener un bebe en casa	5	1.961	1.234	1.743	1.789
La dificultad de atención es por que laboran todo el día?	6	1.961	1.234	1.743	1.660
Te gustaria contar con un lugar donde el adulto mayor asista por horas mientras tu laboras?	7	1.961	1.234	1.743	1.372
Te gustaría asistir a un lugar de tipo Guardería con estimulación permanente con Tecnología	8	1.961	1.234	1.743	1.405

Fuente de Elaboración Propia. basado en Analisis Descriptivo para Grafica de Normlidad.

Figura 1: Normalidad



Lectura Interpretación Las Variables Visitas con frecuencia a tus padres? (3), Existe peligro el que los dejes solos durante todo el dia? (4) Se encuentran por encima del Límite Superior de Normalidad, lo cual indica que son Variables representativas del Fenómeno de estudio, sin embargo se desarrollan con detalle en conclusiones. El resto de las variable (6) se encuentran dentro de normalidad a ± 1δ, cabe mencionar que la variable(7) y (8) se desarrollan con detalle en conclusiones. Fuente: Elaboración propia.

CONCLUSION

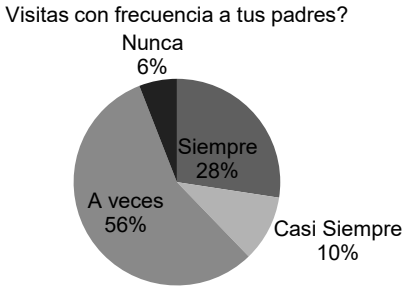
De acuerdo con el Analisis Descriptivo de los 271 sujetos encuestados, el 56% menciona que a veces visita a sus padres, un 38% indica que es peligroso que vivan solos, el 78% les gustaría un lugar donde dejar a sus padres por horas, con una calidad de vida mejor y menos soledad, donde convivan en trabajo de equipo y estimulación mental y física. por lo tanto se rechaza la Hipótesis Nula.

PROPUESTA

Elaboración de un estudio de mercado, costos y análisis financiero. valoración de oportunidad de negocio.

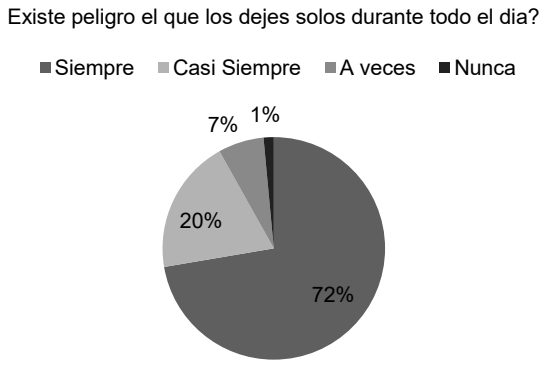
ANEXOS

Figura 2: Visitas con frecuencia a tus padres?



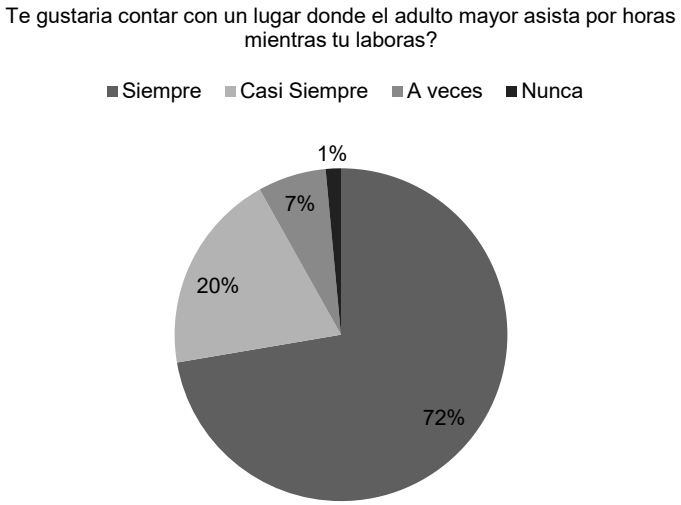
El 56% de los sujetos encuestados mencionan que a veces visitan a sus padres, siendo el mas significativo para este estudio. Fuente Elaboración Propia.

Figura 3: Existe peligro el que los dejes solos durante todo el dia?



El 38% menciona que casi siempre existe peligro dejarlos solos todo el día y solo un 2% indica que no, Fuente de elaboración Propia.

Figura 4: Te gustaria contar con un lugar donde el adulto mayor asista por horas mientras tu laboras?



El 72% de los encuestados menciona que les gustaría siempre contar con un lugar donde asista el adulto mayor por horas mientras laboran. Fuente de Elaboración Propia.

BIBLIOGRAFÍA

Cabrera Pivaral, C E; González Pérez, G J; Cepeda, B; Morales Sánchez, A E; Vega López, M G; Coronado Cordero, A; Arias Merino, E D; (2011). Efecto de una intervención educativa sobre la memoria operativa de trabajo del adulto mayor: estudio cuasi experimental con juegos populares. REDIE. Revista Electrónica de Investigación Educativa, 13() 55-67. Recuperado de http://www.redalyc.org/articulo.oa?id=15520598004

Elorza, P. (1999). Olvidos en el envejecimiento. Buenos Aires: Rocha

González Crespo, F V; Rivera Martínez, L; Rubio Olivares, D Y; Borges Oquendo, L d l C; (2015). "Calidad de vida en el adulto mayor". VARONA, () Recuperado de http://www.redalyc.org/articulo.oa?id=360643422019

GUTIÉRREZ, L.M., 2001, "El proceso de la transición epidemiológica", en Demos, Carta Demográfica sobre México 2001, Instituto de Investigaciones Sociales, UNAM, México.

MONTERRUBIO M. I. y R. Lozano, 2001, "Utilización y disponibilidad de los servicios de salud en México", en Demos, Carta Demográfica sobre México 2001, Instituto de Investigaciones Sociales, UNAM, México.

Romero Ruvalcaba, J T; (2005). Discriminación y adultos mayores: un problema mayor. El Cotidiano, () 56-63. Recuperado de http://www.redalyc.org/articulo.oa?id=32513408

RUBINSTEIN, W; JUSTEL, N; O'CONOR, J; (2015). MODULACIÓN DE LA MEMORIA EMOCIONAL A TRAVÉS DE LA MÚSICA EN ADULTOS MAYORES: UN ESTUDIO PRELIMINAR. Interdisciplinaria, 32() 247-259. Recuperado de http://www.redalyc.org/articulo.oa?id=18043528003

TUIRÁN, R., 1999, "Desafíos del envejecimiento demográfico en México", en Envejecimiento demográfico en México: retos y perspectivas, Consejo Nacional de Población, México.

RECONOCIMIENTO

Los autores agradecen el apoyo logístico y financiero del Fundo para la Investigación. Asimismo, agradecen los comentarios de los árbitros y editores del IBFR. Los cuales contribuyeron a mejorar la calidad esta investigación.

BIOGRAFIA

Sandra Patricia de la Garza Cienfuegos, Doctora en Administración y Alta Dirección, por la Universidad Autónoma de Coahuila, Catedrático Investigador Tiempo Completo con Perfil Deseable.

Rosa Hilda Hernández Sandoval, Doctora en Finanzas, Universidad Autónoma de Coahuila, Catedrático Investigador Tiempo Completo con Perfil Deseable.

Jorge Luis Vázquez Lundez, Doctor en Educación por la Universidad Autónoma de Coahuila y Post-Doctorado en Recursos Humanos por la Universidad Autónoma de Nuevo León, Catedrático Investigador Tiempo Completo Nuevo PTC.

Gabriela Alejandra Moreno Rocamontes Estudiante del 7 semestre de la carrera de Licenciado en Administración de Empresas en la Universidad Autónoma de Coahuila.

RECURSOS ADMINISTRATIVOS PARA SOLUCIONAR CONFLICTOS A LOS CONTRIBUYENTES EN MEXICO

Rosa Hilda Hernández Sandoval, Universidad Autónoma de Coahuila
Irma Evangelina Oliva Garza, Universidad Autónoma de Nuevo Leon
Sandra Patricia de la Garza Cienfuegos, Universidad Autónoma de Coahuila
Rosa Margarita Torres Hernández, Universidad Autónoma de Coahuila

RESUMEN

El objetivo de esta investigación es demostrar mediante el análisis de los medios de impugnación administrativos los efectos que tienen al solucionar el conflicto entre el Estado y el particular, ésta investigación se realizó en el año 2016, en la ciudad de Monclova, Coahuila, México. La problemática surge cuando la administración pública lleva a cabo su función mediante actos administrativos que pueden afectar la esfera jurídica del gobernado y éste manifiesta su inconformidad al sentirse agraviado por medio de la impugnación, lo que genera la revisión del mismo. El Estado al cumplir con la finalidad para lo cual fue creado debe llevar a cabo funciones que en forma de atribuciones delega a la administración pública, como ente se encuentra estructurado por órganos que coordinados entre sí proveen por medio de servicios la satisfacción de los intereses particulares y es aquí donde la aplicación de la norma produce el perjuicio a juicio del gobernado. En su función los Órganos Administrativos son los responsables del perjuicio que debido a la falibilidad humana se pueden cometer como error de interpretación o de aplicación, lo relevante de la investigación es el resultado de esa impugnación, es decir, el efecto que producen las resoluciones ya sean administrativas o judiciales.

PALABRAS CLAVES. Medios De Impugnación, Administración Pública, Gobernado

ADMINISTRATIVE RESOURCES TO SOLVE CONFLICTS IN MEXICO TO TAXPAYERS

ABSTRACT

The objective of this investigation is to demonstrate, through the analysis of the means of administrative challenge, the effects they have in resolving the conflict between the State and the individual, this investigation was carried out in 2016, in the city of Monclova, Coahuila, Mexico. The problem arises when the public administration carries out its function through administrative acts that can affect the legal sphere of the governed and this one manifests its nonconformity when feeling aggrieved by means of the impugnation, which generates the revision of the same. The State in fulfilling the purpose for which it was created must carry out functions that, in the form of attributions, delegate to the public administration, as it is structured by bodies that coordinate with each other provide services through the satisfaction of private interests And it is here where the application of the rule produces the prejudice in the judgment of the governed. In their role, the Administrative Bodies are responsible for the damage that, due to human fallibility, can be committed as an error of interpretation or application, the relevance of the investigation is the result of that challenge, that is, the effect of the resolutions already Whether administrative or judicial.

JEL: K3, k2, K39

KEYWORDS. Administrative Resource, Public Administration, Ruled

INTRODUCCION

El objetivo general de esta investigación es demostrar con el análisis los efectos que tiene el Recurso Administrativo para solucionar conflictos con el gobernado, mientras que los objetivos específicos son analizar la naturaleza jurídica de los actos administrativos desde la perspectiva de la autoridad e identificar los aspectos del recurso administrativo necesarios para la existencia de la impugnación y evitar conflictos con el gobernado de los cuales se desprenden las siguientes preguntas; ¿Cómo analizar la naturaleza jurídica del recurso administrativo? ¿Para qué identificar aspectos administrativos?. Esta investigación se realiza para que los contribuyentes o administrados defiendan sus derechos o los intereses jurídicos ante la administración pública generadora de actos impugnados.

Para solucionar los conflictos entre el Estado y el gobernado, se crean los medios de impugnación de los cuales el recurso administrativo es el más promovido dadas sus características benéficas, se analizará su naturaleza jurídica desde la perspectiva de la autoridad, identificándose los aspectos del efecto que produce en ambas partes. Pues todo actuar tanto administrativo como particular se encuentra sometido a derecho y la conducta es la materia principal del derecho, el Estado es el responsable de proveer los medios necesarios para que la relación de los particulares entre sí y con la propia autoridad se realice de la mejor manera posible, por lo tanto se establecen garantías de respeto de derechos a ambas partes. Fundado en la falibilidad humana, la autoridad debe regular la forma de autocorregirse para conseguir el equilibrio entre el poder y los derechos del particular. De esta forma garantiza que los actos administrativos se lleven conforme a los lineamientos legales, se puede revocar dicho acto o bien se ordene la emisión otro bajo la estructura y fundamentación requerida.

La autoridad administrativa al analizar su actuar cumple con la finalidad de buscar el equilibrio entre sus funciones y los derechos del particular, a su vez realizan un autocontrol administrativo, permitiéndose solucionar los errores o deficiencias cometidas sin que sea gravoso para el particular. Esta revisión la realiza de manera obligatoria como parte de su función o bien mediante la resolución de los medios de impugnación administrativa, ya sea ante la misma autoridad que emitió el acto, o por autoridad distinta de la que lo haya emitido, de carácter judicial o bien en amparo respecto de las garantías individuales.

Por lo tanto, la administración pública al llevar a cabo su función realiza actos administrativos que afectan la esfera jurídica del gobernado, si éste así lo considera, puede manifestar su inconformidad llevando a cabo la acción en contra del mismo mediante la impugnación lo que genera la revisión de dicho acto. Existen diferentes formas mediante las cuales se prevé como solucionar los conflictos, tanto los que se susciten entre particulares, como entre ellos y la autoridad administrativa, siendo de naturaleza administrativa, con la finalidad de resolver el proceso pero sobre todo encontrar la verdad real de lo acontecido. En este caso el recurso administrativo, es una impugnación básica e indispensable que le permite a la autoridad cumplir con ambas expectativas, el autocontrol administrativo y el equilibrio entre estado y particular, previniendo la falibilidad humana, pero no todos los particulares conocen ambos efectos por lo que esa figura no está precisamente aprovechada para lo que fue creada.

En esta investigacion se analizan los conceptos de varios autores asi como Leyes, Código, Constitución entre otras, para el desarrollo sistemático de la naturaleza jurídica de los actos administrativos desde la perspectiva de la autoridad, asimismo se identifican los aspectos del recurso administrativo para evitar conflictos con el gobernado. En Metodologia se menciona el procedimiento en que se llevara a cabo la investigacion, en resultados la parte estadistica que es lo que opinan o conocen los encuestados y en la parte de conclusiones se presenta el hallazgo o lo que se encontro en la investigacion, y la bibliografia que se utilizó para la investigacion.

REVISION DE LITERATURA

Para buscar el equilibrio entre los particulares y el Estado, se promueve ante la misma autoridad que emitió el acto que se pretende impugnar, por lo que es precisamente esa misma autoridad la que debe resolver el recurso, bajo este contexto esta circunstancia es la que hace hasta cierto punto perder objetividad del estudio del caso en cuestión y de la resolución que se emita, ante el particular afectado, puesto que la autoridad es juez y parte en el mismo proceso, este punto precisa lo que se pretende esclarecer al analizar el actuar administrativo y la finalidad del medio de impugnación, así como los efectos. Esta circunstancia es distinta en los procesos de heterocomposición pues en ellos quien resuelve la impugnación es una autoridad jerárquicamente superior a la que emitió el acto o bien una autoridad diferente pero con poder para dejarlo sin efecto (Gomez, 2010). Bajo esta perspectiva, se considera que las formas de impugnación deben ser analizadas desde dos puntos de vista:

Procesos de solución de conflictos que buscan precisamente solucionar la conflictiva social. Como formas de control administrativo que desde la perspectiva administrativa, debe garantizarse el funcionamiento de la administración pública. Este último tiene vertientes que ayudan a comprender las clases de revisión que el Estado debe realizar, pues considera la pretensión que se quiera hacer; es el medio de impugnación correspondiente, pero se debe considerar el enfoque mediante el cual se lleva a cabo, es decir la base que constituye la impugnación, en este caso el acto administrativo. (Fernández J. , 2006), con ello se está reivindicando la importancia del recurso y el efecto que este debe producir tanto para el particular como para el propio Estado.

Recurso de revocacion

La revisión del acto administrativo impugnado, es lo coincidente en el recurso de revocación, pues éste se analiza y revisa para conseguir demostrar su existencia perfecta o bien en caso de ser necesario modificarlo, por lo que recurrir se considera desde el punto de vista del administrado, mientras que revisar desde la atribución de la autoridad. La Ley federal del procedimiento administrativo regula la existencia del recurso de revisión, como una forma mediante la cual "los interesados afectados por los actos y resoluciones de las autoridades administrativas que pongan fin al procedimiento administrativo a una instancia o resuelvan un expediente, podrán interponer el recurso de revisión o cuando proceda intentar la vía jurisdiccional que corresponda" (www.diputados.com.mx, s.f.). Se presenta tabla para conocer las ventajas y desventajas de un recurso Administrativo.

Tabla 1: Ventajas y Desventajas del Recurso Administrativo

Ventajas	Desventajas
• Eficiencia en el control de la legalidad • La autoridad revisa sus propias • La autoridad conoce de fallas de los funcionarios • No es oneroso • Es expedido	• Se considera un medio de defensa • No busca la verdad real • Se resuelve con criterios definidos • En algunos casos se justifican errores o deficiencias del sistema administrativo

En la tabla se presentan las ventajas de presentar un recuerso Administrativo en este documento se muestran cinco ventajas una de ellas es para llevar control de la egalidad y que no cuesta o no cobran por presentar, y se presentan cuatro desventajas, las cuales se menciona que al presentarla se considera medio de defensa, y no busca la verdad real.

La revisión consiste en la facultad, atribuida al titular del órgano superior, de revisar la actuación del inferior y, de considerarlo pertinente, suspender, modificar, anular o confirmar sus actos o resoluciones, sin que ello signifique sustitución del superior en el desempeño de las tareas del inferior, sino sólo revisar el acto o resolución de este último, de oficio o a petición de parte, para su confirmación o modificación y, en este último caso, compeler al inferior a someterse al cumplimiento de las disposiciones legales (Fernández J. ,

2006). El poder de revisión es el que se le atribuye a un órgano administrativo superior respecto de sus inferiores, obviamente es distinto al recurso de revisión, porque este último es un medio de impugnación cuyo ejercicio se atribuye al administrado, que se considera afectado por actos o resoluciones de las autoridades administrativas. Los recursos "son todos los remedios o medios de protección al alcance del administrado para impugnar los actos y hechos administrativos ilegítimos y en general para defender sus derechos respecto de la administración pública." (Gordillo, 1964) Mientras que Hugo Carrasco Iriarte, su definición es "medio legal del que dispone el particular afectado en sus derechos e intereses por un acto administrativo determinado para obtener, en los términos legales de la autoridad administrativa, una revisión del propio acto, a fin de que dicha autoridad revoque, lo anule o lo modifique, en caso de encontrar comprobada su ilegalidad o su inoportunidad" (Carrasco, 2010).

Se considera la opinión más acertada la que señala Héctor Fix-Zamudio, quien lo define como "el recurso administrativo es un derecho de impugnación que se tramita a través de un procedimiento y que se traduce en una resolución que también tiene el carácter de acto administrativo" (Zamudio, 1983). Pero también, por recurso se entiende; "el medio del cual disponen los particulares para impugnar los actos y resoluciones emitidos por las autoridades fiscales, que se consideren ilegales." (Fernández R. d., 1998). En lo que sí coinciden es en señalar que si bien, se está en presencia de una instancia administrativa, desde la perspectiva del particular es un medio de impugnación o defensa, que tiene como objetivo la revisión de un acto administrativo que se considera ilegal al no reunir los requisitos jurídicos y que perjudican al ciudadano. Por otra parte, para la autoridad administrativa, el recurso administrativo es considerado desde la perspectiva teórica en dos aspectos: como medio legal de autocontrol administrativo, lo cual queda claro en la definición que al respecto menciona Hugo Carrasco; y como un medio de impugnación en contra de los actos administrativos de conformidad con la teoría de la impugnación, lo cual es totalmente diferente (Carrasco, 2010).

De los conceptos mencionados se desprende que los autores se confunden en lo que se refiere a la naturaleza de dicha figura, si bien, parten del mismo tronco común que es precisamente la impugnación, también lo es que unos lo definen como medio de defensa y otros como simple impugnación. Cualquiera que sea la percepción se está en presencia de una forma de solución de conflictos que desde la Teoría General del Proceso, tiene como finalidad resolver la controversia entre las partes interesadas sin llegar a un litigio, mediante la modificación o revocación del acto impugnado. ¿En dónde estriba entonces la importancia de establecer esa diferencia?. Para el particular que lleva a cabo la impugnación, no significa ninguna diferencia que se le dé el tratamiento de medio de defensa o no, pues para él, la importancia estriba en que se cumpla la pretensión que de dicho medio espera. Mientras que para la autoridad es de suma importancia pues su objetivo en la solución de la conflictiva es encontrar la verdad real en cada impugnación que se promueva, pues de ello depende que se esclarezcan los posibles errores que se cometan por los funcionarios públicos, que le permitirán autocorregirse. Además, internamente es la consideración más importante para que la autoridad que resuelve el recurso lo haga considerando que se trata de una manifestación de voluntad, en la cual hay una inconformidad por un posible mal funcionamiento de la estructura administrativa.

Lo anterior, obliga a la autoridad a resolver de forma objetiva el asunto y hacer las modificaciones correspondientes con la finalidad de hacer que el engranaje administrativo se lleve a cabo conforme a derecho, buscando el equilibrio entre la autoridad y el particular. Circunstancia que si no se tiene clara para la autoridad, genera un incumplimiento de la finalidad para la que fue creado el recurso. La impugnación constituye la inconformidad respecto del acto administrativo emitido por la autoridad, por lo que el particular al sentirse agraviado por el actuar del órgano en cuestión, acude para contradecir dicho acto, presentando los argumentos y pruebas conducentes, no se está ante un medio de defensa ya que como se ha señalado, al tratarse de una función administrativa no hay pretensión como tal, por parte de la autoridad. Al interponerse el recurso no hay litigio, solo un medio de solicitar la revisión nuevamente por la autoridad emisora del acto que se considera violatorio de derechos (Escola, 1973).

Equilibro Entre el Estado y el Gobernado

En el sistema administrativo mexicano, la finalidad consiste en tratar de lograr un equilibrio entre el poder del estado y los derechos de los particulares, pues por impugnación se entiende toda actividad de los sujetos procesales tendiente a invalidar tanto a los actos del órgano jurisdiccional, como los de las partes, por lo que con ello abarcamos, los recursos, los incidentes y las acciones impugnativas cualquiera que estas sean. (Armienta, Tratado Teórico práctico de los recursos administrativos, 2012). Cualquiera que sea su forma y denominación la impugnación, es sabido que su finalidad es la de modificación, revocación, anulación o sustitución de un acto que se considera injusto o ilegal. Constituye una garantía constitucional, porque se convierte en una obligación desentrañar la existencia de la verdad real, mediante el análisis de los actos impugnados. El poder de llevar a cabo una impugnación constituye el derecho subjetivo del particular que al afectarle un acto administrativo, puede y debe hacerlo valer para que prevalezca el sentido de justicia (Vázquez, 2009).

Parece contradictorio es que si bien ya se ha dejado claro que al promover un recurso en este caso administrativo, se pretende modificar, revocar, anular o dejar sin efecto un acto administrativo, porque existe una irregularidad en el actuar de la autoridad que afecta los derechos del particular, mediante una impugnación, al definir el recurso de revocación algunos autores le den un enfoque de medio de defensa al definirlo precisamente como; "Medio de defensa que procede contra los actos administrativos dictados en materia fiscal federal" (Martínez, 2005), porque si se continúa con su conceptualización anterior sobre un recurso, entonces se estaría ante la presencia de un medio legal para hacer del conocimiento de la autoridad una circunstancia con la cual no está de acuerdo, pero no es precisamente un medio de defensa si se habla de materia administrativa. Pues la intención estatal de producir un perjuicio en contra de nadie sino que solo se realiza para el cumplimiento de sus fines, por lo que todos los actos administrativos no significan ataques al particular, de ahí que las impugnaciones no puedan ser consideradas medios de defensa precisamente, sino solo formas mediante las cuales los particulares hacen sabedor a la autoridad de su inconformidad y solicitan una revisión de dicho acto para que en su caso sea modificado, nulificado.
La diferencia en la conflictiva social es la participación como contraparte del Estado, pues si bien, se encuentran en un plano de igualdad, se diría que la pretensión que persiguen es distinta, pues mientras que en cuanto a la figura jurídica es lo mismo, en la esencia o naturaleza la situación es distinta. Tratándose de conflictos entre el Estado y el particular es diferente, pues si bien en ambos existe la exigencia de la subordinación del interés ajeno al propio, la finalidad que persiguen es distinta, mientras en el particular es la protección de sus derechos, en el Estado es el cumplimiento de sus fines. La administración pública debe considerar otro aspecto importante, la protección del vínculo social de interdependencia entre ambos, en este último estriba su responsabilidad y obligación de esclarecer y desentrañar la verdad real, pero sobre todo buscar el bien común (Zamudio, 1983).

De acuerdo con la teoría de la impugnación, al existir un conflicto de intereses que se manifiesta con la inconformidad del particular en contra de la administración, se genera mediante una acción, que es el medio por el cual se lleva la pretensión a un proceso es decir, a introducir la pretensión en el campo procesal, de ahí que se dice que la pretensión siendo un elemento del litigio no siempre da nacimiento al mismo porque donde hay sometimiento a la pretensión el litigio no nace (Gomez, 2010). Esta circunstancia no se presenta cuando la impugnación se lleva a cabo mediante un recurso administrativo, pues no hay precisamente un conflicto de intereses como tales, la función administrativa genera actos tendientes al cumplimiento de sus funciones, actos administrativos (Fraga, 2011) con los cuales el particular no está de acuerdo y manifiesta ese desacuerdo con una impugnación.

De antemano el reconocimiento de un derecho subjetivo del particular se encuentra establecido, pues se admite a trámite el recurso para dar el seguimiento correspondiente, no se le exigen al particular más pruebas que las de su dicho, ya que los documentos determinantes del acto administrativo los tiene la propia autoridad que resuelve, además como se verá más adelante la no obligación de garantizar el interés fiscal y

el termino para que la autoridad resuelva. (Armienta, Tratado Teórico práctico de los recursos administrativos, 2012), debido a la naturaleza del recurso no se trata de un litigio, (Gomez, 2010) sino solo la manifestación de inconformidad. Por otra parte, al tratarse de una demanda ante una autoridad distinta ya sea una administrativa con efecto jurisdiccional o en el caso del amparo administrativo, se da el conflicto de intereses en el momento en que dicha autoridad reconoce el derecho del accionante y admite su existencia, se inicia el proceso, para ello mediante el emplazamiento se genera la oportunidad a la contraparte de defender su derecho mediante la contestación. La interdependencia genera que la conflictiva tienda a resolverse o a de tratar de resolverse por un medio que no impliquen el rompimiento de la relación estado-particular sino que se mantenga mediante la confianza mutua, de un derecho precisamente social, materias que bajo esa perspectiva se encuentran las de administrativo, fiscal, electoral, agrario y laboral. Por lo tanto el recurso administrativo no puede ser considerado como un medio de defensa, sino como un medio de impugnación, que pretende poner fin a una conflictiva social, se dice que revocando el acto impugnado, pero no hay que olvidar que al hablar de revocar, estamos en presencia de una figura jurídica netamente procesalista, ya que pone fin a un proceso, mediante una resolución que lo ordena, pues "*Revocar* es dejar sin efecto un acto jurídico, la voz *revocatio* significa un nuevo llamamiento" (Venegas, 2011).

Desde esta perspectiva procesalista sea considera que el recurso administrativo es un medio por el cual el particular que considera se le afecta su esfera de sinergia social procede a manifestarle a la autoridad su desacuerdo con el acto, a fin de que lleve a cabo las modificaciones correspondientes, para resguardar el sentido de interdependencia existente y como una forma de resolver la conflictiva sin llevar a promover un medio de defensa, ante una autoridad distinta de la que lo emitió. Mientras que desde la perspectiva procesal, busca solucionar la conflictiva sin llegar a una fase contenciosa, mientras que desde la perspectiva administrativa, busca ser un medio de control de la administración pública, para proteger los derechos de los gobernados, mediante el respeto de la legalidad, pues con ello cumple con los principios de certeza y seguridad jurídica, tal es el caso, por ejemplo, en el cual le impiden dejar sin efecto su propia resolución, aún a sabiendas que hay un error en su actuar, sin que medie una resolución emitida por autoridad distinta que ordene dejarse sin efecto. Por lo tanto, a fin de proteger esos principios la autoridad administrativa no llevará a cabo modificaciones en sus actos emitidos sin que medie resolución al respecto. Cabe aquí señalar que las causas principales de impugnación según la opinión de Sergio Francisco de la Garza, (Garza, 2010) son las siguientes:

La falta de competencia del funcionario o del órgano para determinar los créditos fiscales.
La falta de fundamento legal, o un fundamento legal mal aplicado.
La falta de motivación o la indebida motivación del acto recurrido.
El desvío de poder en el caso de sanciones.
La caducidad de las facultades de la autoridad para hacer la determinación.

Cada una de ellas son irregularidades del actuar del funcionario encargado de la aplicación, las cuales deben ser perfectamente perceptibles al momento de la emisión del acto administrativo, pero sin embargo, se dan en la práctica. La resolución que se emita sobre el recurso administrativo deberá para solventar estas irregularidades ordenar la modificación o la nulidad del acto impugnado, mediante la emisión de otro que lo sustituya.

METODOLOGIA

En esta investigación se aplico una encusta a 85 abogados con características especificas en la se clasificó en tres secciones o blockes: de medio de defensa, materia fiscal, y recurso administrativo, en las que se distribuyeron con nueve afirmaciones; el nivel de medición estadistico es ordinal, con escala de likers para medir el nivel de conocimiento, se establecen escalas como: con: 0 nada; 1 poco; 2 regular; mucho 3.

Asimismo se presenta tabla de casos validados , y tabla de efiabilidad de alfa de Cronbach en para mediar la confiabilidad del instrumento en el cual consta en el instrumento nueve afirmaciones o variables.

Tabla 2: Casos de Sujetos Encuestados Validados

Casos		N	%
Casos	Válidos	85	100,0
	Excluidosa	0	,0
	Total	85	100,0

En esta tabla se presenta casos, validdos y excluidos es decirel total de N casos de esta investigacion en la cuales fueron abogados estudiantes de maestria en Derech fiscal especificamente no se distinguieron si eran varones o mujeres, y resulto el 100% de casos encuestados, no se excluyeron casos,

Tabla 3: Fiabilidad

Alfa de Cronbach	N de elementos
,573	9

En la table se presenta la fiabilidad del instrument con el alfa de Cronbach para medir la confiabiliad, en eta table se presenta los nueve elementos que aparecen en el instrument y corresponden a nueve elementos de acuerdo al instrument o cuestionario que se aplico a los sujetos.

RESULTADOS

Los resultados se muestra en la tabla 4 del análisis descriptivo: las nueve variables, se presenta N, numero de casos mínimo y Máximo, Media, Desviación Estandar Media; donde se observa el comportamiento de las variables con respecto al fenómeno de investigación; para las variables estudiadas, los sujetos evaluaron de cero a tres equivalentes que conocen nada a mucho en las variables de estudio, los sujetos encuestados se fueron a valores mínimos de la escala como se muestra en la Media es decir que muchos conocen el recurso Administrativo, y como segundo lugar el juicio de nulidad del medio de defensa pero pocos conocen la finalidad del Recurso Administrativo, la variable mejor conocida es el Recurso Administrativo, ya que es el primero que presenta el gobernado.

Variables	N	Minima	Máximo	Media	Desv. típ.
Interpuesto medio defensa	85	0	3	1,69	,859
Diferencia medio e impugnación	85	0	3	1,04	1,190
Juicio de nulidad medio de defense	85	0	3	1,85	,880
Alcance de resolución Fiscal	85	0	3	1,84	1,078
Formas de controlar	85	0	3	,88	1,085
Naturaleza del recurso Admo	85	0	3	,91	1,087
Medio de defensa	85	0	3	1,61	1,145
Recurso Administrativo	85	0	3	2,31	1,012
Finalidad del Recurso Admo.	85	0	3	,74	1,060

En esta tabla estadistica descriptiva se observa los N casos de sujtos encuestados, y la minima y maximo de escala de medición, las nueve variables del instrumento que se aplicó, asi como la media la cual se identifica que la variable mas conocida es el recurso Administrativo, y l segunda eque mas conocen es el juicio de nulidad del medio de defensa y la variable que menos conocen es la finalidad del Recurso.

CONCLUSIONES

El recurso administrativo desde la perspectiva del particular es un medio de impugnación, que se presenta cuando se siente agraviado por un acto administrativo emitido, con la finalidad de modificar o dejar sin efecto dicho acto. Mientras que desde la perspectiva de la autoridad es una forma de revisión de sus actos administrativos que le permiten corregir sus errores. Es un acto unilateral que resuelve la conflictiva social, dirimiendo una controversia, buscando la verdad real del proceso, pues constituye una forma de control administrativo que asegura el cumplimiento de la función administrativa mediante la revisión de los actos o actividades que emite. Por lo tanto se justifica la existencia del recurso administrativo como una forma de defensa de la legalidad que busca el equilibrio entre el estado y el gobernado. Considerándose como una instancia del particular frente a la administración, por lo que ha sido considerado como un medio de

impugnación mediante el cual el administrado ejerce su derecho de audiencia y se garantiza la defensa de sus derechos en relación a los actos administrativos.

Además de que el recurso es una forma de garantizar a las autoridades su defensa con relación a los actos de otras autoridades. Las ventajas del acto administrativo son; la eficacia en el control de la legalidad de la actuación de la autoridad administrativa, permite a la autoridad revisar sus propias resoluciones, evitando un conflicto oneroso para el particular; permite conocer en la inconformidad de aquellas lagunas o fallas de técnica legislativa existentes en la ley que quizás no convenga que el reclamante exhiba ante un tribunal. Por su parte el particular tiene la posibilidad de que la autoridad resuelva el recurso conforme a justicia y no conforme a derecho ya que el tribunal puede tomar en cuenta circunstancias que un tribunal no puede examinar. Al actuar el recurso como un cedazo se depuran los casos para la defensa y se evita, recargo en las labores de los tribunales administrativos. Es la justicia administrativa más expedita, pues al descubrir la autoridad su error evita males mayores al ordenar dejar sin efecto el acto administrativo combatido. Las desventajas son; que el recurso es visto como un medio de defensa por los funcionarios públicos encargados de su estudio y solución, ya que ellos lo consideran como un ataque a sus funciones y lo resuelven sin buscar la verdad real y retroalimentar a los órganos que en este caso llevaron a cabo el acto administrativo impugnado, resolviéndolo dándosele la razón para no ir en contra del mismo; se resuelve conforme a lo que se da por llamar "líneas", criterios o acuerdos de la autoridad superior, sin buscar esa verdad real, ni retroalimentando el actuar administrativo; y se considera que se trata de esconder y justificar los errores cometidos como una forma de no exhibirse ante el propio gobernado, protegiendo de alguna manera el acto administrativo como una forma de aplicación de poder, con ello se gana tiempo, o bien, se abre la posibilidad de que se interponga por el particular un medio de defensa de carácter judicial, la cual no en todos los casos resulta accesible ya sea por costo, tiempo, etc., y con ello queda estática la administración de justicia. Con los anteriores argumentos el recurso administrativo ofrece más ventajas que desventajas, si se subsanaran las deficiencias sería un instrumento valioso en la aplicación del poder ante el administrado, pero sobre todo se perfeccionaría la administración pública, con la retroalimentación que de dichos errores, pues el recurso administrativo es eminente técnico y jurídico.

BIBLIOGRAFIA

Armienta, G. (2012). Tratado Teórico práctico de los recursos administrativos. México: Porrúa.
Carrasco, H. (2010). Derecho Fiscal Constitucional. México: Oxford.

Escola, H. J. (1973). Tratado General del Procedimiento Administrativo. Buenos Aires: Depalma.
Fernández, J. (2006). Derecho Administrativo y Administración Pública. México: Porrúa.

Fernández, R. d. (1998). Derecho Fiscal. México: McGraw Hill.

Fraga, G. (2011). Derecho Administrativo. México: Porrúa.

Garza, S. F. (2010). Derecho Financiero Pùblico. Mèxico: Porrua.

Gomez, C. (2010). Teoría General Del Proceso. México: Harla.

Gordillo, A. (1964). Procedimiento y Recursos Administrativos. Buenos Aires: Jorge Álvarez.

Martínez, R. (2005). Derecho Administrativo. México: Oxford University Press México.

Venegas, S. (2011). Derecho Fiscal. México: Oxford.

Zamudio, H. (1983). Introducción a la Justicia Administrativa en el Ordenamiento Mexicano. México: El Colegio Nacional.

Legislación

Constitución Política de los Estados Unidos Mexicanos
Código Fiscal de la Federación.
Ley federal de procedimiento contencioso administrativo
Ley orgánica del tribunal federal de justicia fiscal y administrativa

BIOGRAFIA

Rosa Hilda Hernández Sandoval: es Doctora en Ciencias de lo Fiscal por el Instituto de Especialización para Ejecutivo S.C y catedrática de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, adscrita a la cátedra de: Investigación aplicada I y II, e Impuestos Personas Físicas III. Se puede contactar en la Facultad de Contaduría y Administración en carretera 57 km. 4.5, Monclova, Coahuila, México.

Irma Evangelina Oliva Garza: Es Doctor en derecho por la Universidad Autónoma de Nuevo León Catedrática de la Facultad de Derecho y Criminología de la UANLAdscrita a la catedra de Derecho Administrativo y Fiscal. Se puede contactar en la Facultad de Derecho y Criminología de la UANL. Con domicilio en Pedro de Alba S/N, Ciudad Universitaria, San Nicolás de los Garza, N.L.

Sandra de la Garza Cienfuegos: es Doctor en Administración y Alta Dirección, catedrático investigador de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, México. Vías disponibles para hacer contacto en temas de investigación o alianzas para realizar investigaciones en conjunto.

Rosa Margarita Torres Hernández: es estudiante de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, es alumna de la carrera de Licenciado en Contaduría Pública. Se puede contactar en la Facultad de Contaduría y Administración en carretera 57 km. 4.5, Monclova, Coahuila, México.

ESTRATEGIAS DE ESCRITURA EMPLEADAS POR LOS ACADÉMICOS DE LA FACULTAD DE PEDAGOGÍA REGIÓN POZA RICA-TUXPAN

Regina Dajer Torres, Universidad Veracruzana
Adoración Barrales Villegas, Universidad Veracruzana
Lilia Esther Guerrero Rodríguez, Universidad Veracruzana
Mayté Pérez Vences, Universidad Veracruzana
Marilú Villalobos López, Universidad Veracruzana

RESUMEN

El lenguaje escrito es el medio más eficiente para expresar nuestras ideas, sentimientos, opiniones, así como también para la divulgación del conocimiento, sin embargo la escritura es una actividad compleja que implica poner en práctica simultáneamente una serie de procesos de pensamiento, tales como: el análisis, la comprensión, la reflexión, y la síntesis. Una de los propósitos de la Universidad es formar escritores capaces de valorar la escritura como forma de comunicación social, de expresión personal y como medio de organización de las ideas, produciendo textos diversos con adecuación a las circunstancias comunicativas. En este trabajo presentamos las estrategias que los académicos de la Facultad de Pedagogía Región Poza Rica-Tuxpan implementan día a día con el único fin de ayudar a sus estudiantes a producir diversos tipos de textos.

PALABRAS CLAVE: Estrategias, Escritura, Universidad

WRITING STRATEGIES EMPLOYED BY ACADEMICS FROM THE FACULTY OF PEDAGOGY REGION POZA RICA-TUXPAN

ABSTRACT

The written language is the most efficient to express our ideas, feelings, opinions, as well as also for the dissemination of knowledge, but the writing is a complex activity that involves simultaneously implement a series of processes of thought, such as: analysis, understanding, reflection, and synthesis. One of the purposes of the University is to train writers capable of writing as a form of social communication, personal expression and as a means of organization of ideas, producing different with adaptation to the communicative circumstances texts. In this work we present strategies that academics from the Faculty of pedagogy Region Poza Rica-Tuxpan implement every day with the sole purpose of helping their students to produce various types of texts.

JEL: I2, I21, K12

KEY WORDS: Strategies, Writing, University

INTRODUCCIÓN

El lenguaje humano es el instrumento fundamental de interacción social, de comunicación y de conocimiento. En el mundo actual, las relaciones sociales, laborales y administrativas se desarrollan por medio del lenguaje oral y escrito; de ahí la necesidad de las personas y, en particular, de los profesionales de comunicarse en forma propia y eficaz. La escritura, junto con la lectura, el hablar y el escuchar, así como

las matemáticas, la capacidad de razonamiento y los hábitos de estudio, conforman un conjunto de habilidades intelectuales esenciales para el desempeño académico, para el desarrollo personal y para la interacción social. La función más evidente de la escritura, tal vez considerada por muchos la más importante, es la de ampliar el ámbito temporal o espacial a través del cual la gente se puede comunicar. Desde ese punto de vista, el lenguaje escrito permite enriquecer la vida personal y social de las personas, posibilitando el contacto entre ellas pese a la lejanía física en que puedan encontrarse. También facilita la acumulación individual y colectiva de conocimientos, permitiendo la transmisión de información y experiencias a través del tiempo y del espacio. En este momento es cuando se espera que los estudiantes que ingresan a la universidad sepan comunicarse de manera competente tanto de manera oral como escrita, sin embargo la experiencia docente indica que muchos estudiantes de licenciatura tienen graves problemas para expresarse por escrito cuando deben redactar informes, pruebas, resúmenes, ensayos, monografías, entre otros trabajos académicos comunes en los espacios áulicos. En este trabajo presentamos los resultados preliminares de la investigación en proceso intitulada "Estrategias de escritura empleadas por los académicos de la Facultad de Pedagogía Región Poza Rica-Tuxpan", financiada por el Programa para el Desarrollo Profesional Docente para el Tipo Superior concedido a una de las integrantes del Cuerpo Académico Gestión e Investigación Educativa Transdisciplinaria a través de la Convocatoria Apoyo para la Incorporación de Nuevos Tiempos Completos.

REVISIÓN DE LITERATURA

La escritura es una práctica a través de la cual, el ser humano expresa sus pensamientos, sentimientos y opiniones a los demás. Desde la perspectiva psicolingüística la escritura es un proceso que demanda la progresiva construcción de esquemas conceptuales que permitan interpretar datos previos y nuevos datos para transformarlos en conocimiento.

> *Ferreiro (1983) en sus trabajos ha comprobado que para que el niño comprenda la naturaleza del sistema alfabético tiene lugar una serie de pasos ordenados, caracterizado cada paso por esquemas conceptuales particulares. Ninguno de esos esquemas conceptuales puede ser caracterizado como una simple reproducción, en la mente del niño, de informaciones provistas por el medio. Esos esquemas implican siempre un proceso constructivo en el cual los niños toman en cuenta parte de la información dada, e introducen siempre, al mismo tiempo, algo propio. El resultado son construcciones originales que a nuestro modo de pensar parecen caóticas, pero que tienen sentido para el individuo en el proceso que realiza para transformar la información dada, elaborarla y asimilarla.*

De esta manera los diversos autores y educadores, coinciden en señalar que cuando los estudiantes ingresan a la universidad, se espera de ellos adecuados niveles de comprensión de textos y buenas producciones de trabajos escritos. Sin embargo, se encuentra que el déficit más importante, con el que llegan es, la deficiente comprensión de textos de corte académico, es decir de contenido conceptual categorial, y la composición de ensayos y artículos de carácter argumentativo, así mismo en sus trabajos de grado la dificultad para construir textos de carácter inferencial o conclusorio. Los estudiantes tienen serias dificultades para comprender un texto científico y graves problemas para organizar la información por escrito; poca facilidad para identificar ideas principales y ocultas en la información; problemas para argumentar, encontrar, organizar y seleccionar la información. (McCormick, 1997; Bono, 1998, Romero, 2000). La producción de textos académicos es tomada como una de las habilidades o conocimientos con que los estudiantes deberían contar al comenzar su carrera universitaria, y que por algún motivo no han conseguido dominar en los niveles educativos anteriores. Las propuestas se dirigen por lo general al diagnóstico de esas dificultades y la acción de enseñanza tiene la intención de remediar las carencias. Se han mencionado cursos de aprestamiento, propuestas de ejercitación, talleres, etc. generalmente ofrecidas a los estudiantes durante los primeros tramos de las carreras o antes de iniciarlas. En algunos casos las propuestas trabajan sobre la bibliografía de algunas asignaturas, y en otros no tienen vinculación directa con ellas. Pero en todos los

casos el propósito es incrementar la capacidad de lectura y de escritura de los estudiantes independientemente de la construcción de los conocimientos específicos de la formación profesional que aporta cada asignatura. Sin embargo, es evidente después de leer trabajos tales como: ensayos, monografías, resúmenes, síntesis, fichas, reportes de lectura, informes, reseñas, etc., que éstos presentan serios y hasta gravísimos problemas en cuanto a la ortografía, coherencia, cohesión, léxico, entre otros, lo cual nos hace pensar en una situación específica.

Existe pues una urgencia por erradicar esas limitaciones en la producción textual de los universitarios, sobre todo cuando esas deficiencias se vienen arrastrando desde niveles anteriores: primaria, secundaria, bachillerato y se acentúan en la universidad, aumentando así una serie de inconsistencias que cada vez son más difíciles de romper. Cassany en su obra La cocina de la escritura (1995) nos menciona que a leer se aprende a leyendo y a escribir se aprende escribiendo, por lo tanto es vital, formar estudiantes competentes en la producción de distintos tipos de textos como son: académicos, literarios, informativos, argumentativos, etc, toda vez que a lo largo de su trayectoria académica y posteriormente la laboral, deberán enfrentarse a esta tarea, independientemente de la disciplina en que se desarrollen.

Cabe mencionar que la idea nuestra no es la de formar escritores perfectos, porque esa sería una tarea prácticamente imposible, porque eso dependería de la voluntad de cada individuo, pero considerando que los enfoques educativos contemporáneos resaltan la necesidad de desarrollar la Competencia Comunicativa como parte de las Competencias Profesionales que todo universitario debe alcanzar para desenvolverse con un nivel de eficiencia óptimo en todos los ámbitos, es necesario entonces dar a esta problemática la importancia que merece y sobre todo implementar acciones específicas que den solución a la misma. Nuestro propósito al realizar esta investigación es que al producir sus textos, ese "ser" y "hacer" el universitario los enfrente con gusto y dedicación, sabiendo que de ese alimento diario dependerá su crecimiento personal y profesional, esto se reflejará en su seguridad y la satisfacción de estar abriendo puertas de comunicación con cada palabra escrita en el momento de ir gestando un texto.

METODOLOGÍA

Esta investigación es un estudio de carácter descriptivo porque pretende señalar cómo es y se manifiesta el fenómeno estudiado de manera amplia mediante el análisis de diferentes fuentes documentales entorno a nuestro objeto de estudio. De acuerdo con Rojas Soriano (1992) el propósito principal de los estudios descriptivos es brindar un panorama más exacto de las dimensiones del problema o situación, para jerarquizarlos, y así encontrar elementos de juicio para establecer políticas o estrategias operativas que permitan su solución. Por su enfoque metodológico este trabajo también hace uso de la investigación cuantitativa que es aquella en la que se recogen y analizan datos cuantitativos sobre variables y estudia la asociación o relación entre variables cuantificadas. La investigación cuantitativa trata de determinar la fuerza de asociación o correlación entre variables, la generalización y objetivación de los resultados a través de una muestra para hacer inferencia a una población de la cual toda muestra procede. Tras el estudio de la asociación o correlación pretende, a su vez, hacer inferencia causal que explique por qué las cosas suceden o no de una forma determinada, es decir tiene un acercamiento al enfoque de investigación cualitativo que como sabemos trata de identificar la naturaleza profunda de las realidades, su sistema de relaciones, su estructura dinámica mediante registros narrativos de los fenómenos que son estudiados mediante técnicas como la observación participante y las entrevistas no estructuradas. Esta investigación se realizó en la Facultad de Pedagogía de la Universidad Veracruzana Región Poza Rica-Tuxpan, ubicada en calle 14, no. 215 de la Col. Cazones C.P. 93230 en Poza Rica, Veracruz, México, cabe mencionar que aún no está concluida y lo que aquí presentamos son resultados preliminares.

La técnica que se utilizó para recabar la información fue la encuesta, la cual es una técnica de adquisición de información de interés sociológico, mediante un cuestionario previamente elaborado, a través del cual se puede conocer la opinión o valoración del sujeto seleccionado en una muestra sobre un asunto dado. Para

recabar la información necesaria para la realización de esta investigación se diseñó y aplicó un cuestionario con 20 reactivos de los cuales 16 presentan respuestas cerradas, fáciles de contabilizar y los cuatro reactivos restantes requieren de una respuesta más elaborada que coadyuve con la propuesta de estrategias de escritura que los profesores implementan día a día en el aula para promover las prácticas de escritura de los universitarios.

RESULTADOS

Como mencionamos líneas atrás esta investigación está activa y lo que presentamos a continuación son solamente resultados preliminares. La Facultad de Pedagogía de la Universidad Veracruzana Región Poza Rica-Tuxpan, cuenta con una población de 34 académicos, hasta el momento hemos aplicado el instrumento a 30 de ellos y la información más significativa que hemos obtenido ha sido la siguiente:

Tabla 1: Ocupación del Tiempo Libre de los Académicos

¿Qué Actividades Acostumbra Hacer En Su Tiempo Libre?,	
asistir a reuniones con familiares y amigos	21
leer libros	16
ver televisión	14
ir de compras,	14
escribir un artículo	14

Cómo se observa en la Tabla 1 las actividades que ocupan mayormente el tiempo libre de los docentes están más relacionadas con el esparcimiento que con alguna actividad relacionada con la escritura de textos.

Tabla 2: Gusto Por Escribir De Los Académicos

¿Qué Tanto Diría Que le Gusta Escribir?	
Mucho	10

Los 30 profesores encuestados respondieron que sí escriben, aunque sólo 10 de ellos expresaron que les gusta mucho escribir, 19 de ellos dijeron que se les facilita escribir y a 6 se les hace complicado producir un texto. Algunos docentes comentaron que el tiempo que les ocupa realizar un escrito va desde un par de horas hasta un mes tomando en cuenta su complejidad.

Tabla 3: Razones de Escritura

¿Por Qué Razones Escribe?	
Porque lo requiero en el trabajo	25
Porque lo requiero en la escuela	18
Para comunicarme con otros	17
Para discutir o concertar ideas	15
Para expresar mis emociones o pensamientos	15

Las respuestas obtenidas para esta pregunta son variadas, cabe mencionar que los profesores podían marcar más de una respuesta, observamos que la que mayor frecuencias tuvo fue que los académicos escriben como un requisito laboral, porque lo requieren en la escuela o bien para expresar sus ideas ante otros.

Tabla 4: Escritos Más Desarrollados Por los Académicos

¿Qué Tipos de Escritos Realiza Con Mayor Frecuencia?	
Documentos de trabajo	22
Artículos de divulgación	21
Correos electrónicos	17
Ensayos	15
Trabajos escolares	14

Entre los trabajos que los docentes realizan con mayor frecuencia se encontró que son los relacionados con el trabajo tales como: informes, proyectos, dictámenes, etc., también los artículos de investigación para presentar en congresos, foros, simposios, etc., respuestas a correos electrónicos y ensayos y trabajos escolares (cursos de capacitación y/o actualización).

Tabla 5: Razones de Escritura de los Estudiantes Según los Académicos

Razones Por las Que los Profesores Consideran Importante Que los Estudiantes Escriban	
Manera de expresar sus conocimientos	13
Desarrollan habilidades críticas y creativas	10
Amplían su vocabulario y conocimientos.	7

Todos los profesores contestaron que promueven las prácticas de escritura entre sus estudiantes, entre las razones por las que lo consideran importante son: lo encuentran como una manera de expresar sus conocimientos, la segunda porque desarrollan sus habilidades de pensamiento básicas, críticas y creativas y la tercera porque es una opción de ampliar tanto su vocabulario como sus conocimientos.

Tabla 6: Trabajos Más Solicitados Por Los Profesores

Trabajos Que Suelen Pedir Con Mayor Frecuencias Que Redacten Sus Estudiantes Son	
Ensayos	18
Reportes de lectura	15
Reseñas críticas	9
Capítulos de tesis	7
Artículos de divulgación	5
Cartas de exposición de motivos	4

Los trabajos que suelen pedir con mayor frecuencia que redacten sus estudiantes son: los ensayos como cierre de cursos (trabajos finales); los reportes de lectura después del análisis de algunos escritos de distintos autores; las reseñas críticas de algunas obras literarias; los capítulos de tesis; de sus trabajos recepcionales, artículos de divulgación con la intención de su presentación en congresos, foros, simposios, cartas de exposición de motivos para argumentar sus razones de trabajo o de estudio.

Tabla 7: Dificultades en los Escritos de los Estudiantes

¿Qué dificultades que enfrentan los estudiantes al escribir?	
La normativa ortográfica	25
Desconocimiento de la estructura de los textos	25
Errores de sintaxis	21
Uso del léxico	10
Propiedades del texto	6

Entre las dificultades que los docentes han identificado en la producción textual de sus estudiantes se encuentran principalmente los errores ortográficos (acentuación, puntuación, uso de grafías, etc.), el desconocimiento de la estructura metodológica de los diferentes tipos de textos que les solicitan sus profesores, errores de sintaxis (orden de las oraciones), y las propiedades textuales (coherencia, cohesión y adecuación).

Tabla 8: Estrategias de Escritura de los Académicos

Qué Estrategias Emplean Para Que Sus Estudiantes Escriban	
Escritura de ensayos	13
Escritura estructurada	11
Lluvia de ideas	5
Motivarlos	4
Mapas conceptuales y mentales	3
Estrella	1
Cubo	1

Las estrategias que los docentes implementan con la intención de promover la escritura entre sus estudiantes son: la escritura de ensayos que denoten su postura ideológica ante ciertas temáticas, la escritura estructurada que va desde la escritura de una oración, un párrafo un texto, la lluvia de ideas para la generación del primer borrador, la motivación para que participen con ponencias en congresos, foros, coloquios, simposios, etc., la producción de esquemas tales como mapas mentales o conceptuales, la estrella o el cubo para el ordenamiento lógico de las ideas que han de estructurar los textos.

CONCLUSIONES

Los resultados arrojados nos mostraron que las prácticas de escritura son consideradas una obligación para los estudiantes y un requisito de trabajo para los docentes, lo cual implica que es una tarea que no se asume por gusto, es decir por la simple necesidad de expresar a los demás nuestros pensamientos, ideas u opiniones Cuando los jóvenes escriben un texto no lo disfrutan, lo sufren, esto es porque al escribir enfrentan ciertas dificultades entre las que destacan el bloqueo o síndrome de la página en blanco, es decir no saben por dónde empezar, desconocen la estructura de cada tipo de texto, mala aplicación de la normativa ortográfica, a pesar de haber cursado a estas alturas más de10 cursos de alguna asignatura relacionada con el estudio del español, escritos carentes de coherencia, adecuación y cohesión textual, errores de sintaxis, vicios del lenguaje, etc. Es difícil hablar bien y más todavía escribir correctamente; pero se aprende por medio de una empeñosa dedicación a lo largo de un proceso sencillo y natural, y a través de la práctica constante, empezando por pasos pequeños como la construcción de oraciones que lleven a los párrafos y éstos a los textos.

Las instituciones de educación superior deben estimular la escritura, ya que a través el estudiante no solamente expresa sus emociones, sino que además difunde el conocimiento generado en los espacios áulicos, también es una herramienta importante para el aprendizaje. En este sentido, los profesores independientemente de la disciplina que impartan a sus estudiantes deben motivarlos a que escriban, implementando estrategias innovadoras encaminadas a la producción textual, ya que escribir bien, en forma lógica y ordenada, denota un pensamiento claro y una actitud crítica. Los académicos de la Facultad de Pedagogía están conscientes de ello y día a día trabajan para mejorar la calidad de la escritura de sus alumnos y esto se ve reflejado en una mayor presencia en congresos, foros, coloquios, simposios, con ponencias, artículos, ensayos, reseñas de su propia autoría.

ANEXO

Este instrumento es parte de un proyecto de investigación que se está llevando a cabo en la Facultad de Pedagogía Región Poza Rica Tuxpan de la Universidad Veracruzana. El interés se centra en conocer las estrategias de escritura que implementan los profesores para promover la producción escrita de los alumnos. Resuelva por favor todos los reactivos de acuerdo con su experiencia personal, las respuestas que dé serán confidenciales y anónimas.

Datos Personales	
Fecha:	Antigüedad:
Edad:	Sexo: ( ) Hombre ( ) Mujer
Perfil profesional:	Último grado de estudios:
Localidad	Estado:

¿Qué Actividades Acostumbra Hacer En Su Tiempo Libre?

Ir al cine	**Lee libros**	**Escribir un poema**
Ir al campo	Ver TV	Leer periódicos o revistas
Ir al teatro	Ir a la biblioteca	Ir de compras
Reuniones con familiares o amigos	Escribir un artículo	Navegar por internet
Escribir un ensayo	Ir a una librería	Practicar algún deporte

Si consideramos los valores del 1 al 5, donde 1 es que no le gusta escribir y 5 es que le gusta mucho escribir, ¿Qué tanto diría que le gusta escribir?

1.	**2.**	**3.**	**4.**	**5.**

3. ¿Usted escribe?

Sí	**No**

¿Qué Tanto Diría Que se le Facilita Escribir?

1. Muy fácil	**2. Fácil**	**3. Complicado**	**4. Muy complicado**

¿Por Qué Razones Escribe?

Para comunicarme con otros	**Porque lo requiero en la escuela**
Porque lo requiero en el trabajo	Para expresar mis emociones o pensamientos
Para discutir o concertar ideas	Para sentirme mejor (como terapia)
Otras (espontáneas)	¿Cuál?_____

¿Ha Publicado Alguno de Sus Escritos?

~~**Sí**~~	~~**No**~~

¿Qué Tipos de Escritos Realiza Con Mayor Frecuencia?

Trabajos escolares	**Cuentos o relatos**
Mensajes sms	Un diario
Conversaciones en chats	Poemas/ canciones
Correo electrónico	Artículos de divulgación
Documentos de trabajo (informes, proyectos, dictámenes)	Ensayos

¿Con Qué Frecuencia Escribe?

Todos los días	**Una vez a la semana**
Una vez cada quince días	Una vez al mes
Una vez al año	Dos veces o más al año

¿Cuánto Tiempo Dedica al Proceso de Creación de un Texto?

Una hora	**Un día**	**Una semana**	**Un mes**	**Otro** _____

¿Qué proceso sigue para la creación de un escrito?

¿Se Apoya en Otras Fuentes Para Fundamentar Su Escrito?

Sí	**No**

¿Ocupa Algún Modelo de Aparato Crítico Para Citar En Sus Escritos?

Sí	**No**

¿Qué Modelo de Aparato Crítico Emplea Para Citar En Sus Escritos?

APA	**Harvard**
Chicago	IEEE
Vancouver	ISO
MLA	GOST

¿Por Qué Considera Importante Que los Universitarios Escriban?

¿Qué Beneficios Aporta la Escritura al Estudiante Universitario?

Promueve el aprendizaje	**Mejora la expresión oral y escrita**
Mejora las habilidades del pensamiento	Fomenta la capacidad para argumentar
Amplía el vocabulario	

¿Promueve las prácticas de escritura entre sus estudiantes?

Sí	**No**

¿Qué Dificultades, ha Observado Que Más Presentan los Estudiantes?

Normativa ortográfica	**Estructura de los textos**	**Propiedades textuales**
Bloqueo	Errores de sintaxis	Uso del léxico

¿Que trabajos solicitan con mayor frecuencia sus alumnos?

Reportes de lectura	**Reseñas críticas**
Cartas de exposición de motivos	Artículos científicos o de divulgación
Ensayos	Capítulos de tesis
Otros	¿Cuál'

¿Sus Alumnos Han Publicado en Alguna Revista o Evento Académico?

Sí	**No**

¿Qué estrategias emplea para lograr que sus estudiantes escriban?

¡Gracias Por Su Colaboración!

BIBLIOGRAFÍA

Bono, A. (1993). Descripción del proceso de comprensión de textos en estudiantes universitarios avanzados. Revista de la Universidad Nacional del Río Cuarto. Año 13, nº 2: 225-231.

Cassany, D. (1995) "La cocina de la escritura" - Colección Argumentos –Barcelona: Anagrama.

Cassany, D. (1995). Describir el escribir. Buenos Aires: Paidós.

McCormick, Lucy. (1997). "Didáctica de la escritura". Buenos Aires: Grupo editor Aique.

Rojas, R. (1992) Metodología de la investigación en las ciencias sociales. México: Plaza y Valdés.

Romero Loaiza, Fernando (2000) "La escritura en los universitarios" En: Revista de Ciencias Humanas. Año 5. N° 21, Mayo.

RECONOCIMIENTO

La Dra. Regina Dajer Torres agradece a la Subsecretaría de Educación Superior por otorgarle la Beca de Apoyo a la Incorporación de Nuevos Tiempos Completos. A la Universidad Veracruzana, a los docentes de la Facultad de Pedagogía y a las integrantes colaboradoras del Cuerpo Académico Gestión e Investigación Educativa Transdisciplinaria (GIET), por su valioso apoyo para la realización de este proyecto

BIOGRAFIA

Regina Dajer Torres es Doctora en Educación por La Universidad Abierta de Tlaxcala. Profesora de Tiempo Completo de la Facultad de Pedagogía de la Universidad Veracruzana Campus Poza Rica, Coordinadora de la Academia de Nuevas Tecnologías aplicadas a la Educación. Se le puede contactar en las Oficinas de la Facultad en Calle 12 número 215 Colonia Cazones, Poza Rica, Veracruz. País México.

Adoración Barrales Villegas es Doctora en Calidad de Procesos de Innovación Educativa por la Universidad Autónoma de Barcelona. Profesora de Tiempo Completo de la Facultad de Pedagogía de la Universidad Veracruzana. Coordinadora de la Academia de Orientación Educativa y del Departamento de Vinculación. Se le puede contactar en las Oficinas de la Facultad en Calle 12 número 215 Colonia Cazones, Poza Rica, Veracruz. País México.

Lilia Esther Guerrero Rodríguez es Doctora en Educación por la Universidad IVES, Profesora de Tiempo Completo de la Facultad de Pedagogía. Coordinadora de la Academia Filosófica, Psicológica y Social. Se le puede contactar en las Oficinas de la Facultad en Calle 12 número 215 Colonia Cazones, Poza Rica, Veracruz. País México.

Dra. Marilú Villalobos López es Doctora en Educación con énfasis en Mediación Pedagógica por la Universidad La Salle de Costa Rica, Profesora de Tiempo Completo de la Facultad de Pedagogía. Coordinadora de la Academia de Servicio Social. Se le puede contactar en las Oficinas de la Facultad en Calle 12 número 215 Colonia Cazones, Poza Rica, Veracruz. País México.

Dra. Mayté Pérez Vences es Doctora en Educación con énfasis en Mediación Pedagógica por la Universidad La Salle de Costa Rica, Profesora de Tiempo Completo de la Facultad de Pedagogía. Coordinadora de la Academia de Didáctica y Curriculum. Se le puede contactar en las Oficinas de la Facultad en Calle 12 número 215 Colonia Cazones, Poza Rica, Veracruz. País México.

PROPUESTA DE UN MODELO DE MANTENIMIENTO PRODUCTIVO TOTAL (TPM) PARA MEJORAR EL RENDIMIENTO EN EL AREA DE GRUAS GOTTWALD DE LA EMPRESA CICE

Luis Alfredo Méndez Armenta, Universidad Veracruzana

RESUMEN

En este artículo de investigación se hizo un análisis del área Coordinación de Grúas Gottwald de la empresa CICE con el objetivo de conocer la percepción del cliente interno (trabajadores) a fin de detectar áreas de oportunidad para hacer una propuesta mediante la estrategia TPM (Total Productive Maintenance) para brindar un servicio de calidad al cliente. La percepción de los trabajadores se mide mediante una encuesta compuesta de 25 preguntas y dividida en 5 dimensiones (Capacitación, Factor Humano, Refaccionamiento, Mantenimiento y Equipamiento) y se evaluó mediante una escala Likert de 10 niveles considerando el 1 como calificación mala y 10 como calificación buena. Los resultados muestran que existen áreas de oportunidad en las 5 dimensiones, esto no quiere decir que se está trabajando mal, sin embargo si se pueden hacer propuestas para aumentar la productividad del área y así brindar un servicio de calidad al cliente directo. La propuesta será determinada adaptándose a las características del estudio y está en fase de construcción.

PALABRAS CLAVE: TPM, Grúas Gottwald y Escala Likert

PROPOSAL FOR A MAINTENANCE MODEL TOTAL PRODUCTIVE (TPM) TO IMPROVE THEPERFORMANCE IN THE GOTTWALD CRANES AREA OF THE COMPANY CICE

ABSTRACT

In this research article, an analysis was made of the Gottwald Crane Coordination area of the CICE company with the objective of knowing the perception of the internal customer (workers) in order to detect areas of opportunity to make a proposal through the TPM (Total Productive Maintenance) to provide a quality customer service. The perception of workers is measured by a survey composed of 25 questions and divided into 5 dimensions (Training, Human Factor, Refacing, Maintenance and Equipment) and evaluated by a Likert scale of 10 levels considering 1 as a bad rating and 10 as Good rating The results show that there are areas of opportunity in the 5 dimensions, this does not mean that you are working poorly, however if you can make proposals to increase the productivity of the area and thus provide a quality service to the direct customer. The proposal will be determined adapting to the characteristics of the study and is under construction.

JEL: C18, C83, D24, J24

KEYWORDS: Productivity, Maintenance, Analysis, Results, Proposal

INTRODUCCIÓN

Hoy en día, la calidad de los servicios representa una prioridad de toda empresa, ya que en un mercado tan competido es necesario estar a la vanguardia ofreciendo servicios de calidad para poder permanecer en el mercado. Hablar de satisfacción de los clientes es algo difícil de describir, ya que cada una de las personas tiene una percepción distinta de los servicios que recibe. Por ello es importante conocernos como empresa para saber cómo nos perciben nuestros clientes y así poder brindarles un servicio de calidad. El presente estudio de investigación está estructurado de la siguiente manera: en la revisión de la literatura se presenta reflexiones para la implantación del TPM en una organización, posteriormente se presenta la metodología en donde se describe el método cuantitativo realizado por medio de una encuesta para estudiar a la población del área. Seguido se presentan los resultados de la encuesta realizada a los trabajadores, se analiza la información y se identifican las áreas de oportunidad que existen para posteriormente realizar una propuesta. Finalmente se muestran las conclusiones del presente trabajo de investigación.

REVISIÓN DE LA LITERATURA

En la mayoría de las instalaciones industriales existen perdidas que afectan la productividad y capacidad competitiva, la mayoría de ellas permanecen ocultas en las operaciones cotidianas (Álvarez, 2016). El mantenimiento es el control constante de las instalaciones y/o componentes, así como del conjunto de trabajos de reparación y revisión necesarios para garantizar el funcionamiento y buen estado de conservación de un sistema (Muñoz, 2013). Los principales objetivos del mantenimiento son: disminuir las fallas, evitar accidentes, reducir costos, evitar paros innecesarios y maximizar la vida útil de los equipos. Para implantar el TPM es necesario tener en cuenta factores directivos y culturales para poder transformar eficazmente la empresa, hacia una nueva organización altamente productiva y competitiva. Las mejoras en la gestión y el aprovechamiento racional, así como la implicación de todo el personal de la empresa son algunas de las ventajas que tiene el mantenimiento productivo total.

METODOLOGIA

Al ser una investigación que tiene por objetivo cumplirse dentro de un tiempo estipulado y realizada en un solo período, se determina que pertenece al tipo de diseño de investigación no experimental de tipo transversal o transeccional ya que son aquellas que recolectan datos en un solo momento y tiempo único y su propósito es describir variables y analizar sus características en ese momento. La presente investigación cuenta con las siguientes fases:

Fase 1: La muestra estudiar será la población total del área de la Coordinación de grúas Gottwald ya que es una población pequeña y se puede analizar en su totalidad.

Fase 2: Diseño de un cuestionario que mida la percepción de la calidad del mantenimiento realizado en el área.

Fase 3: Implementación del cuestionario al coordinador del área, a los técnicos en mantenimiento y a los operadores de las grúas.

Fase 4: Obtención de la información del diagnóstico a partir de los resultados previos del instrumento.

Fase 5: Análisis de la información por un proceso estadístico descriptivo para la toma de decisiones.

Fase 6: Establecer la propuesta de un modelo de Mantenimiento Productivo Total en base a los resultados previos

RESULTADOS

En base a un diagnóstico previo realizado en el año 2016 en el área y con relación al tipo de mantenimiento que se hace y el costo que cada uno genera, se muestran de manera representativa el porcentaje del tipo de mantenimiento realizado (ver Figura 1) y el costo mensual generado (ver Figura 2). Estos datos proporcionados por parte de la gerencia se soporte operativo serán tomados en cuenta cuando se realice la propuesta.

Figura 1: Porcentaje Mensual de Mantenimiento Preventivo y Correctivo

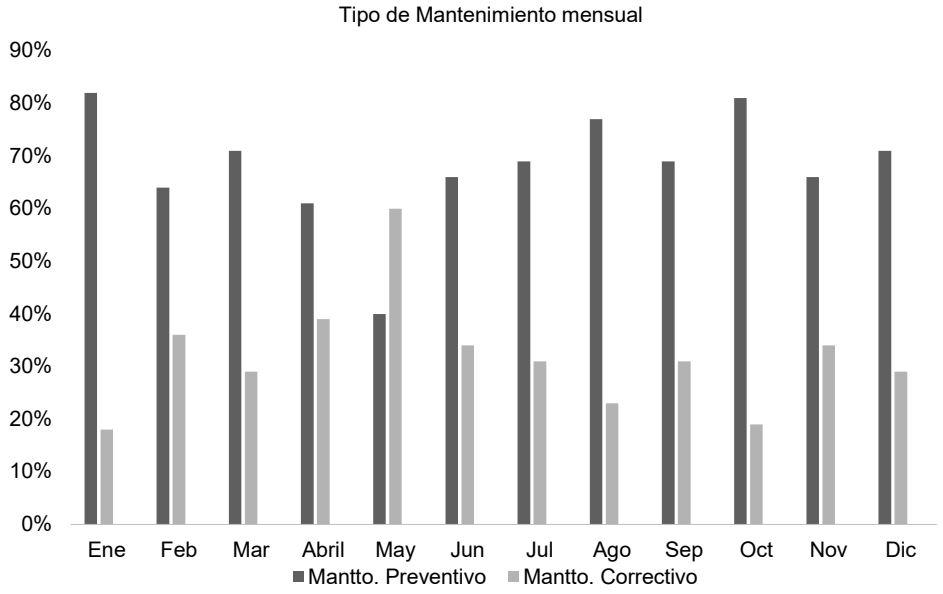
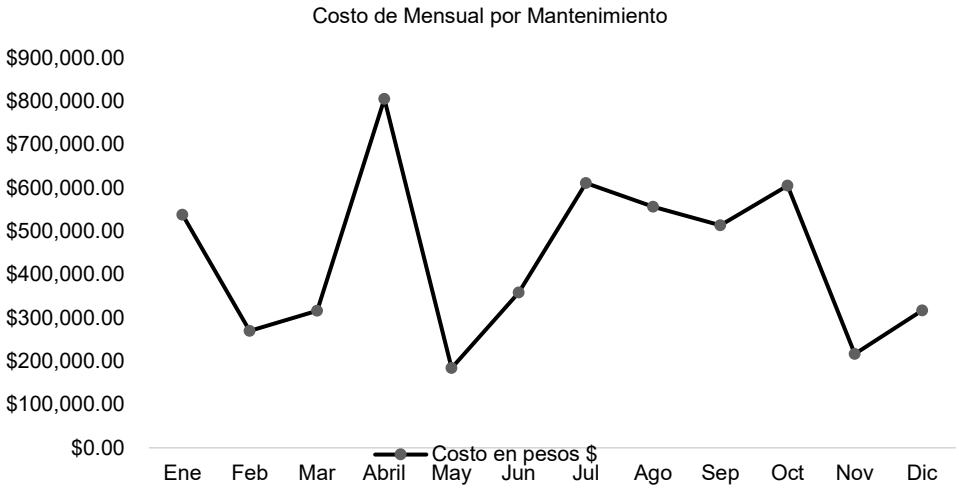


Figura 2: Costo Mensual de Mantenimiento en el Área de Grúas Gottwald



Por otra parte, aplicando la metodología descrita y siguiendo la secuencia de las fases se obtienen los siguientes resultados que están concentrados de manera general en la figura 3. De acuerdo a los resultados obtenidos se realiza una escala general para identificar en donde se encuentra situada cada dimensión de la

encuesta, dicha escala se encuentra en la tabla 1. Con base en los resultados y a la escala general se puede identificar en donde existen oportunidades de mejora. Estos resultados y los datos del diagnóstico previo mostrado con anterioridad serán la base para trabajar en la propuesta a realizar, esto con el fin de ser más productivos dentro del área para poder brindar un servicio de calidad al cliente en donde se contemplan las 5 dimensiones de la encuesta, así como reducir los costos generados por el mantenimiento del área.

Figura 3: Resultados de la Aplicación de la Encuesta

CAPACITACION		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P		
La competencia técnica del personal de mantenimiento.		8	8	8	8	8	9	10	8	9	9	6	8	8	7	8	7		
La capacidad de respuesta ante una falla.		9	9	9	8	7	8	8	7	9	9	8	8	9	8	8	8		
La coordinación entre el personal.		8	9	8	8	6	7	8	7	8	8	9	7	9	6	7	7		
La capacitación del personal.		9	9	6	7	6	9	8	4	10	8	6	6	8	5	1	6		
La impartición de cursos		8	8	6	6	5	8	7	4	8	8	6	5	6	5	2	5		
	TOTAL	42	43	37	37	32	41	41	30	44	42	35	34	40	31	26	33	TOTAL CAP.	588
FACTOR HUMANO																			
El reconocimiento del personal.		9	8	8	7	8	8	6	5	9	7	3	4	8	5	1	5		
La comunicación entre el personal.		8	8	8	7	8	8	6	6	9	9	8	8	9	6	7	8		
El trabajo en equipo.		8	8	8	8	8	8	6	6	10	9	10	4	9	6	8	6		
La participación del personal.		8	8	8	8	9	8	7	5	10	7	10	6	8	6	7	6		
La motivación del personal		9	7	8	7	9	7	6	7	9	8	4	5	8	6	6	5		
	TOTAL	42	39	40	37	42	39	31	29	47	40	35	27	42	29	29	30	TOTAL F.H.	578
REFACCIONAMIENTO																			
La calidad de los materiales y/o refacciones utilizados.		8	7	6	7	6	8	8	5	10	9	5	8	9	8	9	8		
La disponibilidad de las refacciones.		8	7	8	7	7	8	6	5	9	8	3	7	8	6	8	7		
El tiempo de vida de las refacciones		8	7	6	7	7	8	7	6	8	9	6	8	9	7	9	8		
El tiempo de espera de las refacciones.		7	5	8	6	7	7	5	4	8	8	5	6	7	5	5	6		
La cantidad de refacciones con las que se cuenta		6	5	8	7	6	7	6	7	8	7	0	7	8	6	7	5		
	TOTAL	37	31	36	34	33	38	32	27	43	41	19	36	41	32	38	34	TOTAL REF.	552
MANTENIMIENTO																			
La limpieza de los trabajos realizados.		8	8	8	8	8	8	8	6	9	9	6	7	8	7	9	6		
Las medidas de mantenimiento preventivo.		9	8	8	8	9	8	8	5	9	9	8	8	9	8	10	8		
La frecuencia en la que ocurren las fallas.		8	7	8	8	8	8	6	8	8	8	7	8	8	7	8	8		
La planeación del mantenimiento.		9	8	8	8	9	9	9	5	10	9	8	9	8	5	9	8		
La limpieza general de la grúa.		9	8	6	8	8	9	8	5	8	8	6	5	7	8	9	6		
	TOTAL	43	39	38	40	42	42	39	29	44	43	35	37	40	35	45	36	TOTAL MAN	627
EQUIPAMIENTO																			
El espacio con que se cuenta para trabajar.		7	7	7	7	8	8	7	7	10	6	7	7	7	7	9	6		
La herramienta con la que cuentan los técnicos		9	8	8	8	8	8	9	7	10	7	7	7	7	6	9	7		
La calidad de la herramienta.		9	8	8	8	8	8	8	8	10	9	8	8	9	7	9	8		
Las instalaciones del área de trabajo		9	7	9	7	8	7	6	7	10	7	5	6	7	5	8	7		
Califica de manera general al departamento.		9	7	8	7	8	7	8	7	10	8	7	7	8	8	8	7		
	TOTAL	43	37	40	37	40	38	38	36	50	37	34	35	38	33	43	35	TOTAL EQUI	614

Tabla 1: Escala General de los Resultados de la Aplicación de la Encuesta

Excelente, Siga Mejorando	**641 A 800**
Existen oportunidades de mejora	481 a 640
Identifique causas y tome acciones	321 a 480
Requiere atención urgente	161 a 320
Situación critica	1 a 160

CONCLUSIONES

El análisis de los resultados se ha realizado a través del diagnóstico previo y de los resultados de la encuesta realizada, se determina que no se está trabajando mal, sin embargo se puede mejorar. El análisis de la información obtenida hasta el momento será parte para la realización de la propuesta. La eficacia del TPM radica en mover a toda la organización hacia el concepto de productividad. La clave del éxito del TPM está en despertar en el trabajador el interés y el compromiso para llevar a cabo esta estrategia.

ANEXOS

Anexo 1. Instrumento de acopio de información para conocer la percepción del personal del estado actual del departamento

Califica del 1 al 10 a Cada Pregunta Desde Su Punto de Vista Personal

	Capacitacion
1	La competencia técnica del personal de mantenimiento.
2	La capacidad de respuesta ante una falla.
3	La coordinación entre el personal.
4	La capacitación del personal.
5	La impartición de cursos
	Factor Humano
6	El reconocimiento del personal.
7	La comunicación entre el personal.
8	El trabajo en equipo.
9	La participación del personal.
10	La motivación del personal
	Refaccionamiento
11	La calidad de los materiales y/o refacciones utilizados.
12	La disponibilidad de las refacciones.
13	El tiempo de vida de las refacciones
14	El tiempo de espera de las refacciones.
15	La cantidad de refacciones con las que se cuenta
	Mantenimiento
16	La limpieza de los trabajos realizados.
17	Las medidas de mantenimiento preventivo.
18	La frecuencia en la que ocurren las fallas.
19	La planeación del mantenimiento.
20	La limpieza general de la grúa.
	Equipamiento
21	El espacio con que se cuenta para trabajar.
22	La herramienta con la que cuentan los técnicos
23	La calidad de la herramienta.
24	Las instalaciones del área de trabajo
25	Califica de manera general al departamento.

MODELO DE COMPETENCIAS DEL DIRECTIVO ESTRATÉGICO EN UN ENTORNO GLOBAL

Mario Rene Chan Magaña, Universidad Tecnológica Regional del Sur
Diego Canul Canul, Universidad Latino AC

RESUMEN

Resulta necesario desarrollar un nuevo perfil de competencias de las personas que dirigen las instituciones y empresas donde los valores, inteligencia, conocimiento, habilidades y actitudes de los líderes sean ejes fundamentales para enfrentar los requerimientos del nuevo mundo y del mercado laboral además de formar ciudadanos con un alto grado de compromiso y valores para la sociedad. En este escenario, el perfil directivo al interior y exterior de las organizaciones pasa a ser considerado como principal actor, con un papel protagónico. El objetivo general del presente trabajo de investigación, es identificar las competencias del directivo estratégico que predicen el éxito laboral y la importancia de incorporar directivos con un desarrollo adecuado de sus competencias ya que esto, ha sido reconocido como pieza fundamental en el éxito de las empresas, tanto en México como en el mundo, sobre todo ante un marco de globalización de los negocios y un entorno en constante cambio. El estudio es no experimental, transversal y se realizó censo a todos los socios empresariales de la Confederación Patronal de la República Mexicana de la ciudad de Mérida Yucatán a través de una encuesta validada y de confiabilidad. Los resultados obtenidos permitieron desarrollar un modelo de competencias de un directivo con perspectiva global donde destaca el liderazgo estratégico cimentado en valores, principios éticos, trabajo y responsabilidad.

PALABRAS CLAVES: Directivo Estratégico, Competencias, Globalización

ABSTRACT

It is necessary to develop a new competencies profile for the people who lead the institutions and companies where the values, intelligence, knowledge, skills and attitudes of the leaders are fundamental axes to meet the new world and the labor market requirements in addition to training citizens with a high degree of commitment and values for society. In this scenario, the managerial profile to the interior and exterior of the organizations happens to be considered as main actor, with a leading role. The general objective of this research is to identify the competencies of the strategic manager which predict job success and the importance of incorporating managers with an adequate development of their competencies since this has been recognized as a fundamental piece in the success of companies, both in Mexico and in the world, especially in the context of globalization of business and a constantly changing environment. The study was non-experimental, cross-sectional and census was carried out to all business partners of the Mexican Confederation of Employers of the city of Merida Yucatan through a validated and reliable survey. The results obtained allowed the development of a competencies model of a manager with a global perspective where strategic leadership based on values, ethical principles, work and responsibility stands out.

JEL: M160

KEYWORDS: Strategic Manager, Competition, Globalization

INTRODUCCION

La época actual se caracteriza por profundas transformaciones en prácticamente todos los órdenes de la vida, renovaciones sociales, económicas, políticas, culturales y educativas. Los cambios que se están dando

en múltiples campos y sectores como por ejemplo el de la tecnología han revolucionado la manera de hacer negocios como nunca antes se había visto en la historia; en el acceso y la distribución de la información a través del uso de los medios informáticos; en la economía de los países que se han agrupado en bloques regionales para obtener mayor ventaja en la competencia internacional, y dentro de una economía cada vez más globalizada pero segmentada. Todas las empresas e instituciones están inmersas en el proceso de cambio. Por ello resulta necesario desarrollar un nuevo perfil de competencias de las personas que dirigen las instituciones y empresas donde los valores, inteligencia, conocimiento, habilidades y actitudes de los líderes sean ejes fundamentales para enfrentar los requerimientos del nuevo mundo y del mercado laboral además de formar ciudadanos con un alto grado de compromiso y valores para la sociedad. En este escenario, el perfil directivo al interior y exterior de las organizaciones pasa a ser considerado como principal actor, con un papel protagónico.

En la actualidad, las competencias directivas juegan un rol preponderante, dentro del modelo de negocios actual, en pos de influir en los colaboradores a sobrellevar los cambios organizacionales pertinentes, motivarlos y comprometerlos con los objetivos propuestos, supeditados a la visión de la organización. La presente investigación pretende identificar el modelo de competencias del directivo estratégico exitoso en un entorno global, para dirigir y llevar al logro de resultados a sus colaboradores en las organizaciones del sector empresarial. El objetivo general del presente trabajo de investigación, es identificar las competencias del directivo estratégico que predicen el éxito laboral y la importancia de incorporar directivos con un desarrollo adecuado de sus competencias ya que esto, ha sido reconocido como pieza fundamental en el éxito de las empresas, tanto en México como en el mundo, sobre todo ante un marco de globalización de los negocios y un entorno en constante cambio.

En México ha cobrado particular relevancia dentro de las organizaciones identificar cuáles son las competencias que realmente dependen de la efectividad del puesto a desempeñar, reflejándose éstas en los resultados tangibles y en la productividad a nivel empresarial. Este aspecto, refiere mayor importancia cuando se enfoca particularmente en los niveles directivos de una empresa u organización. Sumado a esto, se presenta la dificultad para definir el concepto de competencia, mismo que puede ser interpretado como habilidades, atributos de personalidad, capacidades, cualidades, etc., sin embargo, parte del presente estudio tiene como objetivo el proponer más no de una manera concluyente debido a lo dinámico del concepto una definición que permita su aplicación en el contexto de la cultura en nuestro país.

En años recientes ha surgido la necesidad de definir claramente la expresión concebida en la idea de "la competencia humana en el trabajo", a lo que diferentes autores, entre ellos principalmente Mac Clelland (1973) Boyatzis (1982), Kolb (1984), y Nordaugh (1993), han tratado de definir el concepto de competencia, coincidiendo la mayoría de ellos en describir los conocimientos, habilidades y actitudes que una persona posee para el adecuado desempeño laboral. La validez y confiabilidad de los instrumentos utilizados durante la investigación, se llevó a cabo mediante jueceo de expertos y confiabilidad a través del Alpha de Cronbach con porcentaje de 99.2%. Se compararon resultados y discusiones de distintos autores, lo cual derivó en el análisis profundo de los beneficios y contras que se pudieran suscitar a partir de la labor de campo o la aplicación práctica de estos instrumentos. Por otra parte, analizar la base de datos del consejo del Centro Empresarial de Mérida (Coparmex Mérida), permitió contar con un panorama mucho más completo de los conocimientos, habilidades y actitudes con los cuales debe contar el directivo estratégico en un entorno global y en constante cambio. Tomando como población a directivos y empresarios que pertenecen a la comunidad empresarial mexicana. Esto representó un gran logro en términos de los avances pertinentes a la consideración de un contexto real y muy distinto al teórico.

Es importante mencionar que en México, el análisis de competencias para el éxito empresarial y directivo depende en gran medida de la edad, escolaridad, el nivel organizacional, la antigüedad en la empresa y el sexo de cada uno de los individuos. Siguiendo un modelo de competencias con el cual todo directivo estratégico debiera contar, se pretende tener como finalidad, lograr un impacto en su desarrollo laboral

social, individual y efectividad directiva, sugiriendo un perfil competitivo para el puesto de director estratégico que lleve a la organización al éxito mediante su visión de líder; cuya comunicación y unión de competencias también funjan como medios estratégicos y de retorno de inversión. Por otra parte, a través de este trabajo de investigación abarcaremos el escenario actual del director estratégico en un entorno global y en México, analizaremos las competencias a fines de este último y su capacidad de liderar y motivar a su equipo de trabajo.

REVISION DE LITERATURA

Actualmente, el Diccionario Esencial Santillana de la Lengua Española (2003) se refiere a competencia, en una de sus acepciones, como "la capacidad de alguien o algo para llevar a cabo una tarea con eficacia", (p. 784) o bien, la Real Academia de la Lengua Española nos remite a la palabra porfia como adverbio que cualifica un logro. Lo que nos sugieren ambas definiciones es que las competencias son mensurables, no tanto en función de la relación objetivo-resultado, sino con base al conjunto de conductas y comportamientos que diariamente posibilitan la realización efectiva de distintas tareas. En ese sentido, la medición (o evaluación) es llevada a cabo en función de la práctica y no del resultado. Por su parte, la Organización para la Cooperación y el Desarrollo Económico (OCDE, 2009, párrafo 1), postula que "Una competencia es más que conocimiento y habilidades. Implica la capacidad de responder a demandas complejas, utilizando y movilizando recursos psicosociales (incluyendo habilidades y actitudes) en un contexto particular". La Secretaria de Educación Pública (SEP), 2006, propone para la educación básica lo siguiente: "Una competencia implica un saber hacer (habilidades) con saber (conocimiento), así como la valoración de las consecuencias del impacto de ese hacer (valores y actitudes). En otras palabras, la manifestación de una competencia revela la puesta en juego de conocimientos, actitudes y valores para el logro de propósitos en un contexto dado.

En su estructura, la Organización Internacional del Trabajo (OIT, 1999, párrafo 3) refiere a la existencia de múltiples y variadas aproximaciones conceptuales a la competencia laboral, definiéndola como "una capacidad efectiva para llevar a cabo exitosamente una actividad laboral plenamente identificada". Así, la competencia laboral no se limitaría a una probabilidad de ejecución, sino a la capacidad real y demostrada, como acción conclusa. En el ámbito laboral, la OIT categoriza la competencia en tres enfoques: la competencia como la capacidad de ejecutar las tareas; los atributos personales (actitudes, capacidades) y el enfoque holístico. Independientemente de las distintas aproximaciones al concepto de competencia, existe un factor que tienen indiscutiblemente en común: el logro exitoso de diversos objetivos dentro de la organización, sea ésta académica, laboral o de cualquiera otra índole. De ahí que resulte particularmente importante identificar cuáles son las competencias de las que realmente depende la efectividad del puesto a desempeñar posteriormente materializada en el éxito organizacional-, mismas que se verán reflejadas en el ejercicio de las respectivas funciones, y que repercutirán en la productividad a nivel empresarial o institucional. Es indispensable mencionar que la identificación de tales competencias reclama otro nivel de atención cuando se enfoca al personal denominado directivo o ejecutivo. Es por ello que a las decisiones y desempeño del director estratégico, está asociado al éxito o fracaso del área a su cargo y de la organización en general, ya que el desarrollo y fortalecimiento de las competencias necesarias y requeridas por los equipos directivos en un entorno global es un aspecto clave para el éxito organizacional.

En un entorno global el directivo estratégico, es quien con sus acciones y decisiones sobre objetivos, planificación, organización, delegación o control, genera diversas oportunidades, facilitan la adaptación, motivan el compromiso y promueven la participación con eficacia de los demás niveles involucrados, mejorando con ello la productividad y en consecuencia, la permanencia y el posicionamiento de la organización. En las últimas décadas se han llevado a cabo por parte de las empresas la necesidad de evaluar y analizar el interés por la llamada dirección estratégica, si bien este concepto es relativamente joven, pero ha sido de gran impacto en el crecimiento de las organizaciones. Según Camacho (2002, p. 2), el direccionamiento estratégico "es un enfoque gerencial que permite a la alta dirección determinar un rumbo

claro, y promover las actividades necesarias para que toda la organización trabaje en la misma dirección". Esto implica que la dirección estratégica va más allá de la simple y tradicional planeación, puesto que trata de dar elementos a los gerentes a fin de que estén preparados para enfrentar los cambios del entorno, y las situaciones complejas y no rutinarias que la actividad gerencial requiere.

Thompson y Strickland (2004, p. 6) la definen como "el proceso administrativo de crear una visión estratégica, establecer los objetivos y formular una estrategia, así como implantar y ejecutar dicha estrategia, y después, con el transcurso del tiempo, iniciar cualesquier ajustes correctivos en la visión, los objetivos, la estrategia, o su ejecución que parezcan adecuados". Según Saloner, Shepard y Podolny (2005, p. 1), "la administración estratégica tiene el objetivo fundamental de dar apoyo al administrador en la búsqueda continua de métodos mediante el desarrollo de un conjunto de herramientas y mapas conceptuales que permitan descubrir las relaciones sistémicas que existen entre las decisiones tomadas por el administrador y el desempeño alcanzado por la organización"

Para G. Dess y G.T. Lumpkin (2003, p. 9), la dirección estratégica tiene cuatro grandes atributos en primer lugar se dirige a las metas y objetivos globales de la organización. Esto supone que el esfuerzo debe orientarse hacia lo que es mejor para el conjunto de la organización, no sólo para una única área funcional. Algunos autores se refieren a esta perspectiva como racionalidad organizacional. Ronda y Marcané (2004) han establecido que dentro de la dirección estratégica se debe realizar un análisis estratégico cuyo objetivo es la definición de la posición estratégica externa e interna de la organización, es decir, el predominio de amenazas u oportunidades en el aspecto externo o las fortalezas o debilidades en el plano interno. Para Johnson y Scholes (2001, p. 17), "el análisis estratégico consiste en comprender la posición estratégica de la organización en función de su entorno externo, sus recursos y competencias internas, y las expectativas e influencias de los Stakeholders". Un punto importante de la dirección estratégica es su formulación. Según Gómez-Mejía y Balkin (2003, p. 159), "la formulación de la estrategia es el diseño de un método o camino para alcanzar la misión de la empresa". Una estrategia eficazmente formulada integra, ordena y asigna los recursos internos de la empresa y hace un uso apropiado de la información del entorno externo. Para David (1997, p. 5), la formulación de una estrategia consiste en elaborar la misión de la empresa, detectar las oportunidades y las amenazas externas de la organización, definir sus fuerzas y debilidades, establecer objetivos a largo plazo, generar estrategias alternativas y elegir las estrategias concretas que se seguirán".

De acuerdo con Wheelen y Hunger (2007, p. 12), la formulación estratégica es el "desarrollo de planes a largo plazo para administrar de manera eficaz las oportunidades y amenazas ambientales con base en las fortalezas y debilidades corporativas. Certo y Peter (1997, p. 83) plantean que a una organización, formular una estrategia le implica desarrollar un plan coherente para el logro de los objetivos mediante el ajuste más apropiado de la organización con su ambiente; después de un minucioso análisis estratégico debe elegirse una estrategia que permita a la organización, además de mantenerse en el entorno, mejorar su posición competitiva y aumentar su participación en el mercado. David (2003), Mintzberg (1990), Dess y Lumpkin (2003) coinciden en que la formulación de estrategias debe ser un proceso racional, explícito y sencillo.

Finalmente en la dirección estratégica después de la formulación sigue la implantación de la estrategia. Harrison y St. John (2002, p. 6) expresan que "la implantación de la estrategia implica un patrón de decisiones y acciones destinadas a la consecución de un plan. La implantación de la estrategia abarca la creación de las estrategias funcionales, los sistemas, las estructuras y los procesos necesarios para que la organización alcance sus fines estratégicos". Para Dess y Lumpkin (2003, p. 16), la implantación estratégica requiere asegurar que la empresa posee adecuados controles estratégicos y diseños organizativos. Según Johnson y Scholes (1997), la implementación estratégica comprende la planificación de aquellas tareas relacionadas con la forma de efectuar la elección estratégica y la dirección de los cambios requeridos; la implementación suele involucrar una planificación detallada de recursos; es necesario adaptar los sistemas utilizados para dirigir la organización y así lograr conseguir los aspectos operativos claves. En los últimos años han surgido grandes directivos que han cambiado la manera de realizar negocios, y el mundo en

general, por su capacidad para inventar, su genialidad para aceptar retos y la visión en negocios que posiblemente se escuchaban descabellados en el momento en el que decidieron arriesgar su patrimonio y su credibilidad.

Actualmente en México hay una necesidad por encontrar nuevos Directivos y líderes, que pugnen por la ética, la disciplina y la innovación, deben de ser un modelo a seguir, un personaje que influya con sus acciones y no un directivo de oficina, que evite estar cerca de la gente por sentirse superior a los demás. Desafortunadamente en nuestro México hay muchos "Directivos ocupando puesto estratégicos" derivado del "compadrazgo", "…El concepto deriva del griego antiguo nepos "sobrino" o del emperador de origen romano Julio Nepote." Y esta mala costumbre desde luego afecta al desarrollo y a la operación de las empresas, desperdiciando el capital humano e intelectual, además de no tener muchas aptitudes que aumenten la productividad. Ser un directivo estratégico no es un puesto, un galardón o una distinción que se puede presumir, es una responsabilidad, compromiso y obligación moral.

METODOLOGIA DE LA INVESTIGACION

El estudio es transversal y de tipo cuantitativo debido a que se analizaron datos estadísticos provenientes de los resultados de las encuestas. El diseño de la investigación fue no experimental, puesto que no se manipularon las variables de estudio y transversal, se aplica una vez en el tiempo. La población según el Directorio del consejo del Centro Empresarial de Mérida (COPARMEX MERIDA 02/2016) es de 38 empresas, de tamaño medianas. No hubo muestra, se aplicó censo, debido a que se cuenta con la anuencia de cada uno de los integrantes del consejo para contestar la encuesta. Se realizó la aplicación del instrumento de manera electrónica. El instrumento de medición es un cuestionario, de elaboración propia, validado a través de un jueceo de tres expertis con grado doctoral en el área de administración. La confiabilidad fue medida a través del alpha de cronbach con un porcentaje de 95% de confiabilidad. El instrumento se aplicó directamente a los dueños y/o directores encargados de tomar decisiones en las empresas. Posteriormente se procedió al análisis (inferir) de las respuestas obtenidas a través de datos estadísticos obtenidos de la herramienta digital Survey Monkey para Windows y SPSS versión 18 para Windows. La principal hipótesis de investigación es:

Hi. Para los directivos del sector empresarial del estado de Yucatán las competencias tales como empatía, liderazgo estratégico, negociación, productividad, administración de capital intelectual, dirección por valores, gestión de proyectos y estrategias de reconocimiento y compensación, influyen de modo positivo en el constructo del perfil del directivo de alto rendimiento.

H0. Para los directivos del sector empresarial del estado de Yucatán las competencias tales como empatía, liderazgo estratégico, negociación, productividad, administración de capital intelectual, dirección por valores, gestión de proyectos y estrategias de reconocimiento y compensación, no influyen de modo positivo en el constructo del perfil del directivo de alto rendimiento.

RESULTADOS

En cuanto a los principales hallazgos encontrados destaca información específica referente al enfoque de los directivos respecto a los resultados económicos, las personas y sus emociones. Un 57.89% de los directivos encuestados están totalmente de acuerdo en que no solo se trata de enfocarse en el resultado económico sino también en las personas y sus emociones, mientras que un 31.58 % está bastante de acuerdo, seguido de un 7.89 % que se encuentra ni en desacuerdo ni en acuerdo y por ultimo un 2.63% que respondió bastante en desacuerdo. Considerando que uno de los activos más importantes de una organización es su capital humano, se hace necesario, entonces, tomar medidas que velen por el bienestar de los empleados, a fin de resguardar no sólo la integridad física y sicológica de éstos, sino también la rentabilidad de la empresa. Se manifiesta la importancia de innovar y crear nuevas tendencias en el mercado. El 55.26% de

los Directivos encuestados están totalmente de acuerdo en la importancia de innovar y crear nuevas tendencias en el mercado, mientras que un 39.47 % está bastante de acuerdo, seguido de un 2.63 % que se encuentra ni en desacuerdo ni en acuerdo y por ultimo un 2.63% que respondió bastante en desacuerdo. Las empresas deben de trabajar en cada uno de los bloques de su modelo de negocios para poder ofertar una propuesta de valor diferenciada y con ventaja competitiva. De igual manera los cambios de hábito de los consumidores deben ser analizados para poder crear nuevas tendencias de mercado y posicionar mejor a la empresa

Se considera que debe de premiarse las actitudes relevantes del personal con reconocimiento público. Un 51.35% de los Directivos encuestados están totalmente de acuerdo, mientras que un 35.14 % está bastante de acuerdo, seguido de un 10.81 % que se encuentra ni en desacuerdo ni en acuerdo y por ultimo un 2.70% que respondió bastante en desacuerdo. la premiación de actitudes al personal lo cual les motiva e incentiven su desempeño lo que coadyuva al incremento de la productividad y contribuye al logro de los objetivos de la empresa. El reconocimiento es una herramienta de gestión que refuerza la relación de la empresa con los trabajadores, y que origina positivos cambios al interior de una organización. Cuando se reconoce a una persona eficiente y eficaz, se están reforzando además las acciones y comportamientos que la organización desea prolongar en los empleados

Se menciona la importancia de mantener una visión clara del proyecto para poder hacer partícipe de él, a la organización y a los demás colaboradores. Un 52.63% de los Directivos encuestados están totalmente de acuerdo, mientras que un 44.74 % está bastante de acuerdo, seguido de un 2.63 % que se encuentra ni en desacuerdo ni en acuerdo. Todos los integrantes de la empresa deben de estar alineados y comprometidos con el qué y el cómo de la compañía; entendiendo que el "qué" se refiere a la estrategia empresarial con sus objetivos, proyectos y metas; mientras que el "cómo" tiene relación con la cultura corporativa, es decir con la forma en que se suman los esfuerzos internos (liderazgos, actitudes, valores, ritos, procesos, etc.) para llevar a cabo su labor. En cuanto a la posibilidad de separar la ética individual respecto de la ética organizacional, un 13.16% eligió la opción si, mientras que un 86.84 % eligió la opción no.

Las experiencias, tanto positivas como negativas, son utilizadas como una fuente de aprendizaje. Un 52.63% está totalmente de acuerdo, mientras que un 42.11% está bastante de acuerdo y por ultimo un 5.26% respondió ni en desacuerdo ni en acuerdo Se realizan acciones para retener a sus clientes. Un 60.53% está totalmente de acuerdo, mientras que un 31.58% está bastante de acuerdo, seguido de un 5.26 % que se encuentra ni en desacuerdo ni en acuerdo y por ultimo un 2.63% que respondió bastante en desacuerdo. Se cuenta con estrategias enfocadas a ofrecer valor agregado a los clientes. Un 55.26% están totalmente de acuerdo, mientras que un 34.21% está bastante de acuerdo, seguido de un 10.53 % que se encuentra ni en desacuerdo ni en acuerdo. El valor agregado puede ser el factor determinante del éxito de un negocio, algo que puede marcar la diferencia con el resto de la competencia. Se preocupan por establecer alianzas estratégicas. Un 64.86% están totalmente de acuerdo, mientras que un 29.73% está bastante de acuerdo, seguido de un 2.70 % que se encuentra ni en desacuerdo ni en acuerdo y finalmente un 2.70% que respondió bastante en desacuerdo. Las alianzas estratégicas entre empresas pueden llevar al máximo el potencial de un negocio, por ello son básicas en el plan de desarrollo a corto y largo plazo. En la Figura 01 se presenta información específica referente a la jerarquización de las competencias asignada por los directivos encuestados, tomando como base su criterio profesional. Siendo 1 el más importante y el 8 el de menor importancia. Se puede percibir que las tres principales competencias seleccionadas por los encuestados son el liderazgo estratégico, dirección por valores y alta capacidad de negociación.

Figura 01: Jerarquización de Competencias del Perfil del Directivo Estratégico

En la Figura 1 se percibe la jerarquización realizada por cada uno de los miembros del consejo directivo de COPARMEX encuestados y donde le asignan los primeros tres lugares al liderazgo estratégico, dirección por valores y la capacidad de negociación. La selección fue realizada con base en un perfil directivo que se basa en el concepto intuitivo de la racionalidad substancial, que correlaciona las impulsiones, los impulsos, los deseos, las sensaciones, las necesidades, y los valores de los individuos a las metas funcionales de la organización. Fuente: Elaboración propia en base a datos obtenidos del Survey Monkey (2016).

En la Tabla 01 se percibe como P valor es 0.00 menor a 0.05 entonces se rechaza H0 por lo que se puede concluir con 95% de confianza que los entrevistados están de acuerdo con las especificaciones del perfil con base a las competencias tales como: Empatía, liderazgo estratégico, gestión de proyectos, estrategias de reconocimiento y compensación, dirección por valores, productividad., administración de capital intelectual y negociación.

Tabla 1: Comprobación de Hipótesis de Investigación Con Estadísticos Para una Muestra y Prueba Para una Muestra.

	N	**Media**	**Desviación Típica**	**Error Típico de la Media**
Constructo	37	1.4958	0.53954	.08870

	Valor de prueba = 3					
	t	gl	Sig. (bilateral)	Diferencia de medias	95% intervalo de confianza para la diferencia Inferior	Superior
Constructo	- 16.959	36	0.000	- 1.50425	-1.6841	-1.3244

La Tabla 1 refleja los datos obtenidos a través de los datos estadísticos del SPSS versión 18 donde se percibe la no aceptación de la hipótesis nula debido a que el nivel de significancia es menor a 0.05 por lo que las competencias que forman parte del estudio si son inherentes al perfil del directivo estratégico. Fuente: SPSS versión 18 para Windows

CONCLUSIONES

Las competencias directivas son una herramienta esencial para asegurar la competitividad de las empresas. Es de suma relevancia para las empresas contar con directivos que posean competencias multidisciplinarias y enfocadas a un contexto global. Hoy debe dominar un sinnúmero de habilidades, que le faciliten interactuar con el medio y dirigir con eficiencia los destinos de la empresa. En pocas palabras deberá ser estratega, organizador y líder. La dinámica que actualmente vive el mundo ha transformado las prácticas

de las organizaciones y con ello las habilidades y características que el nuevo entorno empresarial demanda de los directivos. El directivo de hoy debe poseer un perfil muy distinto del Directivo de hace varias décadas, cuyo patrón se ajustaba en mayor medida al control y la supervisión. Es importante hacer énfasis y poner atención a que en la actualidad contar con un grado académico no necesariamente es sinónimo de éxito en lo que se refiere a dirigir y liderar colaboradores, equipos de trabajo u organizaciones. Los escenarios actuales demandan Directivos con alto grado de sensibilidad, estrategas capaces de ser empáticos para con su entorno, gente y sociedad. Llevándoles asumir un liderazgo estratégico cimentado en valores, principios éticos, trabajo y responsabilidad. En la práctica ha quedado comprobada la importancia del director o líder estratégico en las organizaciones, en el ámbito empresarial y social. Su papel resulta imprescindible por su capacidad de convocatoria, ejemplo y liderazgo. La situación actual, requiere de la figura de un líder que sea capaz de definir objetivos, establecer una estrategia y organizar y dirigir acciones.

El entorno empresarial se ha hecho más amplio e incluso impredecible, por lo que mantenerse en el sector y por ende en el mercado, resulta una tarea altamente compleja que demanda una nueva visión, con enfoque integral. El modelo de competencias del directivo estratégico que da como resultado este estudio es el de un Líder con visión sistémica, capaz de adaptarse al cambio y convencido de que el conjunto de competencias tales como empatía, liderazgo estratégico, negociación, productividad, administración de capital intelectual, dirección por valores, gestión de proyectos y estrategias de reconocimiento y compensación, influyen de modo positivo en el constructo del perfil del directivo de alto rendimiento y en el fortalecimiento de la cultura organizacional.

De igual modo, nos genera como resultado la percepción y respuesta de los empresarios que contestaron el instrumento, quienes posicionan a la dirección por valores como una de las principales competencias a tomar en cuenta al momento de integrar el conjunto de competencias del directivo estratégico en un entorno global. Por otra parte, se recomienda a los directores estratégicos de las empresas mantenerse actualizados y en constante capacitación derivado de los continuos cambios que se dan en el sector empresarial. Así mismo, no limitarse únicamente a ordenar a sus colaboradores y equipo. Sino más bien, involucrarse, explicar, dar razón y dialogar la situación en turno en busca de la mejor alternativa de solución. Comprender que cada empresa es diferente. Por lo cual, cada una de ellas deberá definir las competencias que considere necesarias para desarrollar en sus directivos su ventaja competitiva y cumplir así su misión y perfilarse a su visión. Una vez definidas las competencias, la empresa u organización tendrá que diseñar un sistema de evaluación de las mismas que permita detectar las carencias y necesidades de desarrollo en sus directivos. Las empresas que aprendan a evaluar y a desarrollar las competencias de sus directivos estarán más capacitadas para afrontar los continuos retos que el entorno actual vaya presentando. Por último, el directivo estratégico tendrá que ser un personaje líder, comprometido, responsable y de confianza que estimule a sus colaboradores de tal forma que se maneje con base en valores, disciplina y compromiso. Generando la cohesión de todos los involucrados y en consecuencia un mejor trabajo.

REFERENCIAS

Camacho M., M. (2002). Direccionamiento estratégico: análisis de una herramienta poderosa. Revista Vía Salud (21), 2.

Certo, S. & Peter, J.P. (1997). Dirección estratégica. (3a Ed.). Madrid: McGraw-Hill.

David, F. R. (1997). Concepto de administración estratégica (5a Ed.). México: Prentice Hall Hispanoamericana.

David, F.R. (2003). Conceptos de administración estratégica (9a Ed.). México: Pearson Education.
Dess G. G. & Lumpkin G. T. (2003). Dirección estratégica: creando ventajas competitivas. Madrid: McGraw Hill.

Diccionario Esencial Santillana de la Lengua Española año 2003 p.784
Gómez, L. R. & Balkin B. D. (2003). Administración. Madrid: McGraw-Hill.
Johnson G. & Scholes K. (2001). Dirección estratégica. (5a Ed.). Madrid: Prentice Hall.

Harrison, J. S. (2002). Fundamentos de la dirección estratégica (2a ed.) Madrid: Internacional Thomson Editores.

Organización Internacional del Trabajo (OIT, 1999, párrafo 3)

Organización para la Cooperación y el Desarrollo Económico (OCDE, 2009 párrafo 1)

Ronda, P.G. & Marcané, J.A. (2004). Dirección estratégica integrada. Un enfoque para integrar los niveles estratégico, táctico y operativo. Instituto de Información Científica y Tecnológica, (19), 4.

Secretaria de Educación Pública (SEP 2006)

Thompson, A. & Strickland, A. J. (2004). Administración estratégica: textos y casos. (13 Ed.). México: McGraw-Hill.

Wheelen, T.L. & Hunger, J.D. (2007). Administración estratégica y política de negocios: conceptos y casos. (10a ed.). México: Pearson Education.

BIOGRAFIA

El profesor Mario René Chan Magaña es profesor investigador de tiempo completo de la carrera de contaduría y miembro del Cuerpo Académico de Ciencias Económico Administrativas de la Universidad Tecnológica Regional del Sur (UTRSUR). Es Doctor en Ciencias de la Administración por parte de la Universidad Nacional Autónoma de México. Al profesor se le puede contactar en tablaje catastral No. 792 vía del ferrocarril Mérida – Peto en Tekax de Álvaro Obregón, teléfono 019979740947 al 50;

Diego Manuel Canul Canul es Licenciado en Administración y Sistemas Informáticos por la Universidad Latino. Recibió Mención Honorífica al obtener el grado de Maestro en Alta Dirección por la misma institución. Actualmente es el responsable de capacitación y evaluación de competencias laborales en Coparmex Mérida. Se le puede localizar en C-75 A no 241 H x 56 y58 San Antonio Kaua III Mérida Yuc. México, al Cel: 99-92-58-42-98.

PROYECTO DE INVERSIÓN EN ADQUISICIÓN DE UN ACTIVO DE UNA STARTUP DEL SECTOR ENERGÉTICO. CASO DE ESTUDIO

Mario Rene Chan Magaña, Universidad Tecnológica Regional del Sur
Patricia Elizabeth Canto Solís, Universidad Autónoma de Yucatán

RESUMEN

En la búsqueda de un recurso inteligente al planteamiento de un problema tendiente a resolver, entre muchas, una necesidad humana, el proyecto surge como respuesta a una idea que busca la solución o la forma para aprovechar una oportunidad de negocio. El objetivo general del presente estudio es el de analizar la factibilidad financiera del proyecto de inversión consistente en adquisición de un activo en una startups del sector energético con el fin de conocer la rentabilidad económico, financiera y social del mismo, en la búsqueda de satisfacer una necesidad en forma eficiente, segura y rentable. El diseño de este estudio tiene alcance descriptivo transversal, se aplica la metodología de estudio de caso instrumental. Los resultados obtenidos permiten la satisfacción del conjunto de necesidades de autoabastecimiento de energía de los socios, mediante tecnologías limpias con fines distintos al servicio público de energía eléctrica, incluyendo la generación de energía eléctrica por medio de gas natural, y en su caso permitido por la legislación.

PALABRAS CLAVE: Proyecto, Inversión, Empresa Nueva

ABSTRACT

In the search of an intelligent resource to a problem approach tending to solve among many, a human need, the project arises as a response to an idea that seeks the solution or the way to take advantage of a business opportunity. The general objective of the present study is to analyze the financial feasibility of an investment project consisting in the acquisition of an asset in an energy sector startups in order to know the economic, financial and social profitability of the same, in the quest to satisfy a need in an efficient, safe and profitable way. The design of this study has a transversal descriptive scope and an instrumental case study methodology is applied. The results obtained allow the satisfaction of all partners' energy self-sufficiency needs, through clean technologies for purposes other than the public electric power service, including the generation of electric energy through natural gas, and where appropriate permitted by the legislation.

JEL: M15

KEYWORDS: Draft, Investment, Startup

INTRODUCCION

Pacheco y Pérez (2012) señalan que el desarrollo de la economía de un país depende, en gran parte, del crecimiento empresarial, que debe estar guiado, en cada una de sus etapas, por una adecuada planeación plasmada en los proyectos de inversión. El estado, en contraparte, tiene como finalidad proporcionar los medios, la certeza jurídica, la seguridad económica y la estabilidad social necesaria para que las empresas inviertan, generen empleos y creen riqueza. Los proyectos de inversión considerados por Cortázar (2001) como unidad económica de planeación deben ser capaces de arrojar rendimientos positivos que favorezcan la creación, desarrollo y fortalecimiento de las plantas productivas nacionales, con el fin de

obtener el logro de diversos objetivos políticos, económicos o sociales. (Genera- Crea, Desarrolla, Fortalece). Según Baca (2013), un proyecto es la búsqueda de una solución inteligente al planteamiento de un problema, la cual tiende a resolver una necesidad humana. En este sentido puede haber diferentes ideas, inversiones de monto distinto, tecnología y metodologías con diverso enfoque, pero todas ellas destinadas a satisfacer las necesidades de ser humano en todas sus facetas, como pueden ser: educación, alimentación, salud, ambiente, cultura, etc. Siempre que exista una necesidad humana de un bien o servicio, habrá necesidad de invertir, pues hacerlos es la única forma de producir un bien o un servicio. En la actualidad, una inversión requiere una base que la justifique. Dicha base es, precisamente, un proyecto bien estructurado y evaluado que indique la pauta que debe seguirse. De ahí se deriva la necesidad de elaborar los proyectos. Una decisión de este tipo no puede ser tomada por una sola persona con un enfoque limitado, o ser analizado desde un punto de vista. Al identificar un problema que se va a solucionar con el proyecto, deberá, prioritariamente, buscarse todas las opciones que conduzcan al objetivo. Cada opción será un proyecto, (Pacheco y Pérez, 2012). El objetivo general del presente estudio es el de analizar la factibilidad financiera del proyecto de inversión consistente en adquisición de un activo en una empresa nueva del sector energético con el fin de conocer la rentabilidad económico, financiera y social del mismo, en la búsqueda de satisfacer una necesidad en forma eficiente, segura y rentable. Los objetivos específicos de este estudio consisten en:

Determinar el valor presente neto de los flujos de efectivo del proyecto de inversión consistente en adquisición de un activo de una empresa nueva del sector energético.

Determinar la tasa interna de rendimiento del proyecto de inversión consistente en adquisición de un activo de una empresa nueva del sector energético.

Determinar el período de recuperación del proyecto de inversión consistente en adquisición de un activo de una empresa nueva del sector energético.

Determinar el impacto social que tendrá la adquisición de un activo de una empresa nueva del sector energético.

El diseño de este estudio tiene alcance descriptivo transversal, ya que abarca un período de tiempo, con enfoque cualitativo, en la que se aplica la metodología de Estudio de caso instrumental, que consiste en explorar a profundidad un programa, un evento, una actividad, un proceso, o uno, o más individuos. Este caso está limitado por el tiempo y la actividad, y el investigador recoge información detallada utilizando una variedad de procedimientos de obtención de datos en un período de tiempo con el objetivo de recoger significados de los participantes, enfocarse en un fenómeno en particular, incorporar valores personales dentro del estudio, estudiar el contexto o escenario de los participantes, validar la precisión de los hallazgos, hacer interpretaciones de los datos, crear una agenda para cambios o reformas y colaborar con los participantes. El horizonte de estudio de la empresa comprende la revisión de 15 periodos para determinar en su caso la factibilidad del proyecto, así como la obtención del mayor rendimiento sobre la inversión, con base en los estudios realizados dentro del proceso de evaluación del mismo.

Marco Teorico

La propuesta y puesta en marcha de nuevos negocios que respondan a las necesidades de una comunidad son factor clave para su desarrollo económico, tradicionalmente se consideraba emprendedor a todo aquel que tuviera una iniciativa de negocio, aun y cuando éste careciera de innovación o no tuviera potencial de escalamiento, si el negocio lograba vender y mantenerse en sus primeros años se consideraba como un emprendedor exitoso, sin embargo, hoy en día y frente a contextos económicos donde prevalece el libre mercado, con competencia local, nacional y en algunos casos internacional, el emprendimiento no puede seguir diseñándose bajo esquemas tradicionales, por lo que quien crea una idea, debe asegurarse de que ésta

tiene alto contenido innovador, ya sea en el producto o servicio que ofrece, en la forma de llevarlo a cabo, en la forma de comercializarlo o en la forma en que logra su escalamiento. En lo mencionado anteriormente está inmerso el Modelo de Negocio de cada una de las organizaciones, que es lo que ha logrado posicionarlas en sus mercados, de acuerdo a (Osterwalder & Pigneur, 2011)"un modelo de negocio describe las bases sobre las que la empresa crea, proporciona y capta valor". Los mismos autores mencionan los elementos que debe contener el lienzo del modelo de negocios, los cuales se describen a continuación, en la Tabla 1:

Tabla 1: Elementos del Modelo de Negocio

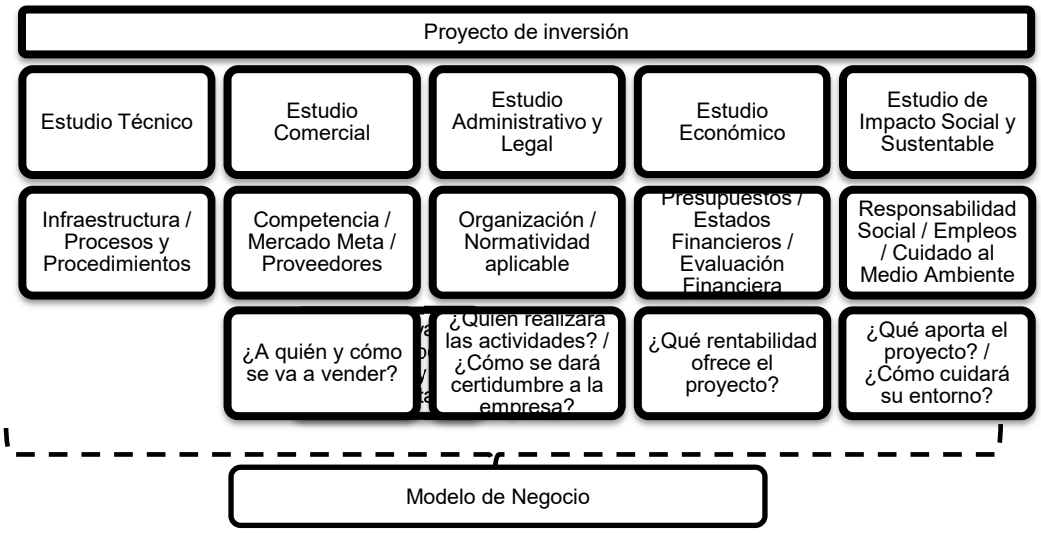
Módulo	Significado
Segmento de mercado	Una empresa atiende a uno o varios segmentos de mercado.
Propuestas de valor	Su objetivo es solucionar los problemas de los clientes y satisfacer sus necesidades mediante propuestas de valor.
Canales	Las propuestas de valor llegan a los clientes a través de canales de comunicación, distribución y venta.
Relación con los clientes	Las relaciones con los clientes se establecen y mantienen de forma independiente en los diferentes segmentos de mercado.
Fuente de ingresos	Las fuentes de ingresos se generan cuando los clientes adquieren las propuestas ofrecidas.
Recursos clave	Los recursos clave son los activos necesarios para ofrecer y proporcionar los elementos antes descritos.
Actividades clave	Actividades clave necesarias para ofrecer la propuesta de valor.
Asociaciones clave	Algunas actividades se externalizan y determinados recursos se adquieren fuera de la empresa.
Estructura de costes	Los diferentes elementos del modelo de negocio conforman la estructura de costes.

En la tabla se perciben los principales elementos de un modelo de negocio, también conocido como diseño de negocio, es la planificación que realiza una empresa respecto a los ingresos y beneficios que intenta obtener. En un modelo de negocio, se establecen las pautas a seguir para atraer clientes, definir ofertas de producto e implementar estrategias publicitarias, entre muchas otras cuestiones vinculadas a la configuración de los recursos de la compañía.Fuente: elaboración propia, basada en Osterwalder y Pigneur (2011).

Por otra parte, el objetivo básico de los estudios de un proyecto de inversión para Cortázar (2001) es de acuerdo con una definida serie de valores, evaluarlo, es decir, calificarlo y compararlo con otros proyectos, con la finalidad de definir un orden que nos lleve a la obtención de un bien o servicio. Para Duarte, Jiménez y Ruiz, (2007) la evaluación de un proyecto, tiene por objeto identificar qué impacto generará en las personas interesadas en la realización y operación, ya sea físicas o morales. Los más interesados en los proyectos productivo privado son los inversionistas, quienes promueven el proyecto, pero estos, también interesan al gobierno para conocer el impacto que tendrán en el sector económico en el que se desarrollaran y la afectación que se tendrá a nivel nacional. Como ya se ha expuesto anteriormente, el proyecto de inversión representa una herramienta administrativa para la toma de decisiones y gestión moderna de las organizaciones, en este apartado se explicará la estructura que debe contener, sin embargo, resulta útil mencionar que existen diversos autores que proponen contenidos que varían en su descripción, y que podrían causar confusión en el emprendedor, pero en esencia, los especialistas coinciden en que todo proyecto de inversión debe realizar los estudios de viabilidad que se muestran en la Figura 1.

En el primer nivel se muestran los 5 distintos estudios de viabilidad a realizar; en un segundo nivel se muestran los principales puntos de análisis en cada uno de los estudios; y finalmente, en el último nivel, con el propósito de facilitar la comprensión de las etapas del proyecto de inversión, se muestran las preguntas básicas que se deberán responder en el contenido de cada uno de los estudios. Es importante resaltar, que todo el proyecto de inversión debe ser realizado tomando como base el modelo de negocio que se propone, o el vigente, en el caso de empresas ya establecidas, puesto que lo que se evalúa se analiza desde la perspectiva de negocios del emprendedor. No hay proyecto de inversión sin modelo de negocio.

Figura 1: Estructura del Proyecto de Inversión



En la Figura 1 se observan las etapas del proyecto de inversión, que inicia con el estudio tecnico referente a infraestructura, procesos y procedimientos; estudio de mercado, en el cual se analiza mercado meta, competencia y proveedores; la organización y normatividad es realizada en el estudio administrativo y legal; lo económico financiero en el estudio económico y finalmente lo referente a el estudio del impacto social y sustentable. Fuente: Elaboración propia (2016).

Un estudio de prefactibilidad lleva la investigación a un nivel más profundo que el perfil, se constituye con información de fuentes secundarias de información que aún no es demostrativa, pero que es útil en la presentación de un panorama de la inversión. Por lo general, los estudios que contiene un análisis de prefactibilidad son

Estudio de mercado
Estudio técnico
Estudio administrativo
Estudio financiero

Según Palacios (2003) El estudio de mercado va más que solo estudiar la demanda, oferta y precios del proyecto, Los costos de operación pueden preverse reproduciendo la situación futura, señalando las políticas y procedimientos que se utilizarán como estrategia comercial. Para Hernandez, Hernández y Hernández (2005) el estudio de mercado es uno de los análisis más importantes y complejos que debe realizar el investigador. Mas que centrar la atención en el consumidor y la cantidad del producto que demandará, tiene que estudiar los mercados, proveedores, competidores y distribuidores e incluso cuando así se requiere, las condiciones del mercado externo. El estudio más que describir y proyectar los mercados relevantes para el proyecto debe ser una base sólida para realizar una investigación completa; debe arrojar datos básicos para las demás partes de la investigación.

El estudio tecnico, como menciona Palacio (2003), tiene como finalidad proporcionar información para cuantificar monetariamente el monto de las inversiones, necesidades de capital, mano de obra, recursos materiales para la puesta en marcha y posterior funcionamiento del proyecto, para proyectar los flujos de caja que harán posible las evaluaciones posteriores, los requerimientos de equipo para la operación, su disposición en la panta, necesidades de espacio físico para su operación y costos de operación, dando por resultado la definición de la función de producción que optimice la utilización de los recursos disponibles

para la elaboración de un bien o servicio del proyecto. Según Baca (2013), los objetivos del análisis técnico-operativo de un proyecto son los siguientes:

Verificar la posibilidad técnica de la fabricación del producto que se pretende.
Analizar y determinar el tamaño óptimo, la localización óptima, los equipos, las instalaciones y la organización requeridos para realizar la producción.
También indica que las partes que conforman un estudio técnico son las siguientes:
Análisis y determinación de la localización óptima del proyecto.

La localización óptima de un proyecto es la que contribuye en mayor medida a que se logre la mayor tasa de rentabilidad sobre el capital u obtener un costo unitario mínimo, el cuál considera factores dominantes y factores emocionales. Se define en dos ámbitos: el de la macro localización en donde de define la región o zona, la ubicación de la macro zona dentro de la cual se establecerá un determinado proyecto; y el de la micro localización donde se determina el lugar específico donde se ubicará el proyecto, indica cuál es la mejor alternativa de instalación de un proyecto dentro de la macro zona elegida.

El estudio administrativo y legal consiste en determinar la organización que deberá ser considerada por la empresa como planeación estratégica, estructura organizacional, aspectos legales, fiscales, laborales. Como indica Reyes Ponce, citada por Hernández, Hernández, Hernández (2007), organización es la estructura técnica de las interacciones que se deben dar entre las funciones, niveles y actividades de los elementos materiales y humanos de una organización social. Las etapas iniciales de un proyecto comprenden actividades como constitución legal, trámites gubernamentales, compra de terreno, construcción de edificio (o su adaptación), compra de maquinaria, contratación de personal, selección de proveedores, contratos escritos con clientes, pruebas de arranque, consecución del crédito más conveniente, entre otras muchas actividades iniciales, mismas que deben ser programadas, coordinadas y controladas. Todas estas actividades y su administración deben ser previstas adecuadamente desde las primeras etapas, ya que ésa es la mejor manera de garantizar la consecución de los objetivos de la empresa. El análisis económico de proyectos de inversión consiste en medir la eficiencia en el uso de los recursos, determinando el verdadero impacto en la económía de un país. En palabras de Duarte, Jimenez, Ruiz (2007) el objetivo del análisis económico es determinar la rentabilidad y costos con respecto al país, la población y su impacto en la economía, encaminada a precisar el precio económico de cada factor de producción, descontando las distorciones del mercado y la subvaloración o sobrevaloración de los bienes o servicios en los mercados nacionales e internacionales. Este apartado resume los indicadores encontrados en Morales y Morales (2009) y Pacheco & Pérez (2012)

Período de recuperación (PR)**:** Es el mínimo tiempo en el que puede recuperarse la inversión realizada. Es importante debido a que por lo general plazos largos se asocian a mayores riesgos de inversión. En el caso particular de México, las inversiones con duraciones superiores a seis años pueden afectarse debido a las políticas gubenamentales establecidas en la Agenda Nacional y el Plan Nacional de Desarrollo (PND) correspondientes. Una forma de estimar el plazo mínimo de recuperación está dada por la relación

$$PR = \frac{IIN}{FNE}$$

Valor presente neto (VPN): Se utiliza para comparar los beneficios económicos obtenidos del proyecto con el desembolso económico realizado. Toma en cuenta la pérdida de valor de dinero a través del tiempo, así como el beneficio que puede obtenerse al final de la vida económica del proyecto, también conocido como valor de salvamento (VS). Se calcula a través de la expresión

$$VPN = \sum_{j=1}^{n} \frac{FNE_j}{(1+i)^j} - \left[IIN - \frac{VS}{(1+i)^n}\right]$$

En la igualdad anterior, i representa la mínima tasa de rendimiento exigida por los inversionistas. Cuando el VPN es mayor a cero, esto indica que los beneficios obtenidos de la inversión son superiores a los costos en los que se incurren por invertir.

Tasa Interna de Retorno (TIR): Es la tasa de rendimiento que garantiza un VPN igual a 0. Como indicador, es favorable siempre que toma valores mayores a la tasa de financiamiento utilizada en el proyecto de inversión. La TIR es un criterio importante porque reduce el análisis de factibilidad financiera a la comparación de la tasa mínima de rendimiento exigible por los inversionistas con el valor arrojado por la TIR. Es tan relevante que incuso se han desarrollado formas de estimar esta tasa a través de métodos numéricos e incluso criterios como la TIR modificada.

Relación de Costo – Beneficio : Es un porcentaje que mide el beneficio de la inversión en términos de la inversión inicial. Su resultado esta en cuantas veces se recupera la inversión de los años asignados al proyecto

$$CB = \left(\frac{\sum_{j=1}^{n} \frac{FNE_j}{(1+i)^j}}{\left[IIN - \frac{VS}{(1+i)^n}\right]} - 1 \right) * 100$$

En términos de la gestión empresarial, la evaluación de las inversiones a través de este índice permite decidir si la institución ha experimentado un crecimiento financiero.

RESULTADOS

Para determinar los resultados se conoció el monto de la inversión mínima requerida del proyecto, que contempla la inversión en activos fijos tangibles, tales como terreno, maquinaria, obra civil, así como la adquisición de equipos auxiliares, entre otros, para el inicio de operación. Por lo tanto, la inversión total de este proyecto en particular, está basada en los requerimientos necesarios para poner en funcionamiento la planta de cogeneración quedando definida en la Figura 2.

Figura 2: Integración del Monto de Inversión

Inversión Total	
(Cifras expresadas en miles de pesos)	
Terreno	$ 1,050
Obra Civil	$ 14,771
Maquinaria y Equipo	$ 236,334
Equipos Auxiliares	$ 44,313
Seguros	$ 924
Inversión Total Fija	$ 297,391

La Figura 2 menciona la inversión original efectuada en los rubros de terreno, obra civil, maquinaria y equipo, equipos auxiliares y seguros. El monto original de la inversión comprende, además del precio del bien, los impuestos efectivamente pagados con motivo de la adquisición o importación del mismo a excepción del impuesto al valor agregado, así como las erogaciones por concepto de derechos, cuotas compensatorias, fletes, transportes, acarreos, seguros contra riesgos en la transportación, manejo, comisiones sobre compras y honorarios a agentes aduanales. Fuente: Elaboración propia con base en datos del proyecto (2016).

El terreno cuenta con 2,805.00 M2. En Obra Civil se encuentran las bases donde estarán asentados los equipos. La maquinaria y equipo está conformado por 3 motores reciprocantes. Los equipos auxiliares están conformados por bombas de agua, calderas, radiadores, tableros control, reveladores diferenciales, transformadores de potencia, tanques de agua, tubería. Los seguros cubren construcción e instalación del equipo.La evaluación financiera del proyecto tiene como base los análisis de rentabilidad económica, en el que principalmente tenemos cuatro evaluaciones: Valor Actual Neto (VAN), Tasa Interna de Retorno (TIR), Tiempo de Recuperación de la Inversión y Relación Costo-Beneficio, todos estos con base en el Flujo de Efectivo. El Valor Actual Neto, este método de evaluación, considera el valor del dinero a través del tiempo al trasladar los resultados obtenidos en cada periodo durante los 15 años de valuación a valor presente , y representa la utilidad que obtiene el inversionista después de haber recuperado la inversión, con la rentabilidad exigida.

Figura 3: Flujos Netos de Efectivo Descontados en Escenario Probable Con Cálculo de Indicadores Financieros.

	Inversión Inicial		**$297,391**	**(16.100 Dlls)**
	Tasa Descuento	**5%**	**30%**	
	Tasa impositiva			
	Flujo Anual		**Flujos Netos Efectivo Descontados**	
	Mensual	**Acumulado**	**Mensual**	**Acumulado**
1	$41,753	-$255,638	$39,765	-$257,626
2	$39,734	-$215,903	$36,040	-$221,586
3	$41,715	-$174,188	$36,035	-$185,550
4	$40,478	-$133,710	$33,301	-$152,249
5	$24,295	-$109,416	$19,036	-$133,214
6	$47,515	-$61,901	$35,457	-$97,757
7	$44,716	-$17,185	$31,779	-$65,979
8	$10,222	-$6,962	$6,919	-$59,060
9	$55,182	$48,220	$35,571	-$23,489
10	$53,701	$101,920	$32,967	$9,479
11	$56,240	$158,160	$32,882	$42,361
12	$55,583	$213,744	$30,951	$73,312
13	$40,005	$253,749	$21,215	$94,527
14	$63,854	$317,602	$32,250	$126,778
15	$61,708	$379,310	$29,683	$156,460
	$676,701		$453,851	

Años

Indicadores	
Valor Presente Neto (VPN)	$156,460
Tasa Interna de Rendimiento anual (TIR)	11.4%
Costo/Beneficio	1.53
Periodo de Recuperación (Años)	9.7
Periodo de Recuperación en Libros (Años)	8.13

La Figura 3 refleja los importes de inversión inicial, tasa de descuento aplicada a los flujos de efectivo generados por el proyecto así como la tasa impositiva. La evaluación financiera del proyecto tiene como base los análisis de rentabilidad económica, en el que principalmente tenemos cuatro evaluaciones: Valor Actual Neto (VAN), Tasa Interna de Retorno (TIR), Tiempo de Recuperación de la Inversión y Relación Costo-Beneficio, todos estos con base en el Flujo de Efectivo. El resultado obtenido nos indica que el proyecto debe de aceptarse. Fuente elaboración propia con base en datos del proyecto (2016).

En la Figura 3 se observa que la evaluación del proyecto, mediante el criterio de Valor Actual Neto (VAN), nos determina que este proyecto es financieramente rentable, ya que la suma de sus flujos netos de efectivo descontados, menos la inversión da como resultado 156,460 (miles de peso), VAN > 0: El Proyecto en un escenario probable se acepta. La Tasa Interna de Retorno (TIR), evalúa el proyecto en función de una tasa única de rendimiento, donde el VAN=0. En este proyecto la sensibilidad marcada por la Tasa Interna de

Retorno obtenida, da un margen amplio de operación, ya que la tasa de descuento utilizada para el cálculo del VAN, es del 5%, y la obtenida en la TIR es del 11.4% en un escenario probable.
El periodo de recuperación de la planta de cogeneración es de 9 años 7meses, tiempo mucho menor a la vida útil del proyecto, que es de 20 años. La relación Beneficio Costo es la razón porcentual entre los ingresos y egresos generados por el proyecto. Es un indicador que nos dice cuánto gana el proyecto por cada peso invertido en el mismo. En la parte inferior de la Figura 3 se determina que la rentabilidad beneficio/costo en un escenario probable es de 1.53, por lo que también se acepta el proyecto.

Para el análisis de sensibilidad se consideraron dos variables, una pesimista y otra optimista, independientemente del análisis probable descrito anteriormente, donde el valor a considerar en el escenario pesimista, es el precio de gas natural con un incremento del 20%, y en el escenario optimista, la variable a considerar es la apreciación del peso, con un tipo de cambio de 17.60.

Figura 4: Flujos Netos de Efectivo Descontados en Escenario Pesimista Con Cálculo de Indicadores Financieros (Incremento en el Precio de Gas Natural en un 20%)

		Inversión Inicial		**$297,391**	
		Tasa Descuento		5%	
		Flujo Anual		**Flujos Netos Efectivo Descontados**	
		Mensual	**Acumulado**	**Mensual**	**Acumulado**
Años	1	$35,152	-$262,239	$33,478	-$263,913
	2	$32,869	-$229,370	$29,813	-$234,100
	3	$34,575	-$194,795	$29,867	-$204,233
	4	$33,052	-$161,743	$27,192	-$177,041
	5	$16,572	-$145,172	$12,985	-$164,056
	6	$39,483	-$105,688	$29,463	-$134,593
	7	$36,363	-$69,325	$25,842	-$108,751
	8	$1,535	-$67,790	$1,039	-$107,712
	9	$46,148	-$21,642	$29,747	-$77,965
	10	$44,305	$22,662	$27,199	-$50,765
	11	$46,468	$69,131	$27,169	-$23,596
	12	$45,421	$114,551	$25,292	
	13	$29,435	$143,987	$15,610	$17,306
	14	$52,862	$196,848	$26,699	$44,004
	15	$50,276	$247,124	$24,184	
		$544,516		$365,579	
			Indicadores		
Valor Presente Neto (VPN)					$68,188
Tasa Interna de Rendimiento anual (TIR)					8.0%
Costo/Beneficio					1.23
Periodo de Recuperación (Años)					11.9
Periodo de Recuperación en Libros (Años)					9.49

La Figura 4 refleja los importes de inversión inicial, tasa de descuento aplicada a los flujos, así como la tasa impositiva, generados por el proyecto pesimista, el cual considera un incremento del 20% en el gas natural. La evaluación financiera del proyecto tiene como base los análisis de rentabilidad económica, en el que principalmente tenemos cuatro evaluaciones: Valor Actual Neto (VAN), Tasa Interna de Retorno (TIR), Tiempo de Recuperación de la Inversión y Relación Costo-Beneficio, todos estos con base en el Flujo de Efectivo. El resultado obtenido nos indica que el proyecto debe de aceptarse. Fuente elaboración propia con base en datos del proyecto (2016).

Analizando el escenario pesimista de la Figura 4 y el optimista de la Figura 5, se puede determinar que el proyecto es financieramente rentable, en ambos escenarios el VAN es mayor a cero. En el escenario pesimista el VAN es 68,188 miles de pesos, en el escenario optimista el VAN es 177,605 miles de pesos, los dos escenarios son aceptados. La tasa interna de rendimiento para el escenario pesimista es de 8%, contra un 12% del escenario optimista, mostrando los dos resultados ser superiores al costo de capital de

un 5% solicitado por los accionistas en acta de asamblea. En la variable optimista el periodo de recuperación es de 9 años, 2 meses, al bajar el tipo de cambio en contraparte el escenario pesimista tarda más en recuperarse la inversión hasta 11 años, 9 meses. En la relación costo beneficio, en la variable optimista el inversionista, recupera su inversión 1.63 veces, mientras que en la pesimista el inversionista recupera 1.23 veces.

Figura 5: Flujos Netos de Efectivo Descontados en Escenario Pesimista Con Cálculo de Indicadores Financieros (Apreciación del Peso Con Tipo de Cambio de 17.60))

	Inversión Inicial		$283,360	
	Tasa Descuento		5%	
	Flujo Anual		Flujos Netos Efectivo Descontados	
	Mensual	Acumulado	Mensual	Acumulado
1	$42,285	-$241,075	$40,272	-$243,088
2	$40,288	-$200,787	$36,542	-$206,546
3	$42,291	-$158,496	$36,532	-$170,014
4	$41,076	-$117,420	$33,793	-$136,220
5	$24,917	-$92,503	$19,523	-$116,697
6	$48,162	-$44,341	$35,940	-$80,758
7	$45,389	$1,048	$32,257	-$48,501
8	$10,922	$11,971	$7,393	-$41,108
9	$55,910	$67,881	$36,040	-$5,068
10	$54,458	$122,339	$33,432	$28,365
11	$57,027	$179,366	$33,343	$61,708
12	$56,402	$235,769	$31,407	$93,114
13	$40,856	$276,625	$21,667	$114,781
14	$64,739	$341,364	$32,698	$147,479
Años 15	$62,629	$403,993	$30,126	$177,605
	$687,353		$460,965	

Indicadores	
Valor Presente Neto (VPN)	$177,605
Tasa Interna de Rendimiento anual (TIR)	12.5%
Costo/Beneficio	1.63
Periodo de Recuperación (Años)	9.2
Periodo de Recuperación en Libros (Años)	6.98

La Figura 5 refleja los importes de inversión inicial, tasa de descuento aplicada a los flujos, así como la tasa impositiva, generados por el proyecto optimista, el cual considera una apreciación del peso con un tipo de cambio de $ 17.60 dlls. La evaluación financiera del proyecto tiene como base los análisis de rentabilidad económica, en el que principalmente tenemos cuatro evaluaciones: Valor Actual Neto (VAN), Tasa Interna de Retorno (TIR), Tiempo de Recuperación de la Inversión y Relación Costo-Beneficio, todos estos con base en el Flujo de Efectivo. El resultado obtenido nos indica que el proyecto debe de aceptarse. Fuente elaboración propia con base en datos del proyecto (2016).

CONCLUSIONES

El proyecto de instalación de una planta de cogeneración eficiente, surge con la necesidad de hacer más eficiente el rendimiento económico de las plantas a través de la reducción de costos operativos, al mismo tiempo que garantiza la continuidad en el suministro de energía eléctrica, impulsando la creación de valor para sus clientes y proveedores. En cuanto a la valuación financiera realizada para analizar la viabilidad del proyecto se determina en primera instancia un escenario real donde el VAN es 156, 460 miles de pesos con una tasa de descuento del 5%, de igual forma, se determinaron para el análisis de sensibilidad dos escenarios, uno optimista donde se contempla un repunte del peso con respecto al dólar debido a la

finalización de las elecciones presidenciales de Estados Unidos y confianza de los inversionistas en un T.C. de $ 17.60, y el pesimista consistente en un incremento del precio del gas natural y sin cambios en la paridad dólar – peso. Con base en lo anterior se pudo determinar que el proyecto es financieramente rentable, en todos los escenarios el VAN es mayor a cero. En el escenario pesimista el VAN es 68,188 miles de pesos, en el escenario optimista el VAN es 177,605 miles de pesos, por lo cual los tres escenarios son aceptados.

En cuanto a la Tasa interna de rendimiento en el escenario real se obtuvo 11.04% para el escenario pesimista fue del 8%, contra un 12.5% del escenario optimista, mostrando los dos resultados ser superiores al costo de capital de un 5% solicitado por los accionistas en acta de asamblea.

Se determina el periodo de recuperación del proyecto para la implementación de una planta de cogeneración eléctrica, donde el resultado real es de 9 años, 7 meses, para la variable optimista el periodo de recuperación es de 9 años, 2 meses, al bajar el tipo de cambio, en contraparte el escenario pesimista tarda más en recuperarse la inversión hasta 11 años, 9 meses, en todos los escenarios el periodo de recuperación es menor a la vida útil del proyecto. Finalmente, en la relación costo beneficio, el escenario real representa 1.53 veces la inversión, en la variable optimista el inversionista, recupera su inversión 1.63 veces, mientras que en la pesimista el inversionista recupera 1.23 veces. El análisis de rentabilidad realizado muestra que el proyecto de implementación de una planta de cogeneración de energía es viable por los rendimientos que arrojan los indicadores, es un proyecto donde el riesgo es bajo, cuenta con un mercado delimitado por sus accionistas.

REFERENCIAS

Baca, G. (2013). Evaluación de proyectos. México: McGraw Hill.

Cortázar, A. (2001). Introducción al análisis de proyectos de inversión. México: Editorial Trillas
Hernández, A., Hernández, A., y Hernández, A. (2005). Formulación y evaluación

Morales, J., y Morales, A. (2009). Proyectos de inversión: Evaluación y formulación. México: Mc Graw Hill/ Interamericana Editores s.a. de c.v.

Osterwalder, A., y Pigneur, Y. (2011). Generación de Modelos de Negocio. España: Deusto.

Pacheco, C., y Pérez, G. (2012). El proyecto de inversión como estrategia gerencial. México: IMCP.

Palacios, J. (2003). Formulación y evaluación de proyectos de inversión. México

Duarte, T, Jiménez, E. y Ruiz, M (2007). Análisis económico de proyectos de inversión. Scientia Et Technica, vol. XIII, núm. 35, agosto, 2007, pp. 333-338, Universidad Tecnológica de Pereira Colombia. http://www.redalyc.org/articulo.oa?id=84903558

BIOGRAFIA

El profesor Mario René Chan Magaña es profesor investigador de tiempo completo de la carrera de contaduría y miembro del Cuerpo Académico de Ciencias Económico Administrativas de la Universidad Tecnológica Regional del Sur (UTRSUR). Es Doctor en Ciencias de la Administración por parte de la Universidad Nacional Autónoma de México. Al profesor se le puede contactar en tablaje catastral No. 792 vía del ferrocarril Mérida – Peto en Tekax de Álvaro Obregón, teléfono 019979740947 al 50;

Patricia Elizabeth Canto Solís es consultor empresarial y gerente de tesorería en un importante grupo industrial del sector alimentos en Yucatán. Es contador público con maestría en finanzas por parte de la Universidad Autónoma de Yucatán.

PROPUESTA DE MARCO METODOLÓGICO PARA LA CONSTRUCCIÓN DE UN GOBIERNO ABIERTO

José Alonso Fernández López, Universidad Autónoma de Querétaro
León M. Cabello Cervantes, Universidad Autónoma de Querétaro
Rubén Antonio García Mendoza, Universidad Tecnológica de Corregidora

RESUMEN

El presente trabajo forma parte de un proyecto de Doctorado en Gestión Tecnológica e Innovación en las líneas de investigación: Gestión Tecnológica, Datos Abiertos y Gobierno Abierto. El resultado de este trabajo será la base metodológica con la cual se conducirá los procesos de diagnóstico y experimentación de campo. El análisis presentado es de índole cualitativa y de tipo documental. Se analiza la complejidad que enfrenta un Gobierno al tratar de interpretar y asimilar los 422 estándares y directrices propuestas por la Open Government Partnership. Para ello, se construye y comparte un marco metodológico para la incorporación de un Gobierno Estatal y/o Municipal en México al paradigma de Gobierno Abierto. La estrategia resultante se convierte en una hoja de ruta para cualquier órgano de gobierno interesado en convertirse en abierto a través de la correcta gestión de sus datos. El marco metodológico contempla la selección de diagnósticos, normatividades, herramientas y estándares internacionales a ser tomados como referencia y aplicados en 8 etapas: sensibilización; diagnóstico; gobierno abierto; gestión tecnológica; políticas; gestión documental; ejecución en áreas transversales; y ejeción en áreas específicas.

PALABRAS CLAVE: Gobierno Abierto, Datos Abiertos, Gestión Documental y Gestión Tecnológica

METHODOLOGICAL FRAMEWORK PROPOSAL FOR THE CONSTRUCTION OF AN OPEN GOVERNMENT

ABSTRACT

The present study is part of a PhD project in Technological Management and Innovation in the lines of research: Technological Management, Open Data and Open Government. The result is the methodological basis with which the processes of diagnosis and field experimentation will be conducted. The analysis presented is qualitative and documentary. It analyzes the complexity that a government faces when trying to interpret and assimilate the 422 standards and guidelines proposed by the Open Government Partnership. To this end, a methodological framework for the incorporation of a State or Municipal Government in Mexico into the Open Government paradigm is constructed and shared. The resulting strategy becomes a road map for any government body interested in becoming open through the proper management of their data. The methodological framework contemplates the selection of diagnoses, norms, tools and international standards to be taken as reference and applied in 8 stages: Sensitization; Diagnosis; Open Government; Technology Management; Policies; Documentary Management; Execution in Cross-sectional Areas; and ejection in Specific Areas.

JEL: H83, M15, R5

KEY WORDS: Open Government, Open Data, Document Management and Technology Management

INTRODUCCIÓN

Así como el modelo económico actual ha adoptado a la productividad como elemento clave para la competitividad, los gobiernos pretenden incorporarse a esta lógica y actualmente, es común apreciar en su operación el uso de estándares y métodos para lograr una mejor gestión operativa. Sin embargo, la sociedad actual requiere de una interacción diferente con quienes los representan y demanda de sus gobiernos, transparencia en su actuar y la creación de mecanismos de participación ciudadana. Este nuevo paradigma de gobernanza plantea la necesidad de crear y ejecutar una estrategia que permita alcanzar la eficiencia en los procesos, pero además, identifique aquellos datos susceptibles de ser compartidos de forma libre, y cuya interpretación y uso por parte de empresarios, investigadores y emprendedores, representen un insumo valioso para detonar la competitividad regional. El reto para aquellos que pretendan sumarse al "gobierno abierto" se centra en el establecimiento de un proceso de gestión documental, capaz de controlar el ciclo de vida de datos abiertos, cerrados y compartidos, así como el establecimiento de una estrategia tecnológica para su creación, almacenamiento y publicación. Esta investigación contiene los siguientes elementos. En la revisión de literatura se establecen los conceptos básicos, problemáticas y el paradigma de gobierno abierto. Posteriormente se presenta el resultado de la investigación documental y el marco metodológico propuesto, el cual incluye estándares, herramientas y métodos internacionalmente utilizados. Finalmente se sugiere el uso del marco, así como sus limitaciones y futuras aplicaciones.

REVISIÓN DE LITERATURA

Además de mediador y promotor de la productividad, el Estado se incorpora cada vez más al uso de medios digitales para transmitir una imagen de transparencia, cercanía y empoderamiento ciudadano. Se conoce como gobierno abierto a un nuevo paradigma de gobernanza y colaboración entre el gobierno y sus ciudadanos a través de un proceso de información que transita desde dentro hacia afuera de los gobiernos (Jiménez, 2013). Colaboración, transparencia y participación se vuelven elementos clave en la incorporación de actores sociales con las administraciones públicas, quienes a su vez, están obligadas a publicar información clara y sencilla de ser consultada (Cáceres et al, 2015). Cuando las personas perciben en su gobierno una oferta de datos e información con herramientas útiles para su análisis, participan en mayor medida (Cáceres et al, 2015).

Para la construcción de un Gobierno Abierto, la Comunidad Europea desde el año 2000, ha desarrollado un marco normativo y de seguimiento para la integración de sus países miembro. Los Estados Unidos de América replicaron el modelo europeo y desde 2011 se han dado los primeros resultados en la apertura de datos abiertos. Para el caso de México, la incorporación al Gobierno Abierto inició en 2013 con la publicación de un decreto para la publicación de datos abiertos, aunque la información provenientes de las Secretarías del Gobierno Federal ubica a México al mismo nivel de apertura que Reino Unido y los Estados Unidos de América, la evidencia encontrada en los Estados y Municipios mexicanos es incipiente y poco apegada a los estándares internacionales. El Global Open Data Index, es un organismo de la sociedad civil, que califica el grado de avance de los Gobiernos de 122 países. Para ello establecen 16 categorías de datos abiertos y anualmente evalúa su grado de apertura y disponibilidad. Por otro lado The Open Government Partnership desde 2011 es una iniciativa a través de la cual 67 países comparten su experiencia en el tránsito hacia el Gobierno Abierto. Para ello se comparten 442 estándares, a través de los cuales se sugiere, es posible la creación de condiciones para la transformación de un Gobierno en abierto.

METODOLOGÍA

Un marco metodológico define cómo se va a llevar acabo el estudio de investigación, incluye los tiempos de investigación, las técnicas y procedimientos que serán utilizados para efectuar la indagación, y describe el cómo se realizará el estudio para responder al problema planteado (Lara, 2013). La técnica utilizada para la construcción de dicho marco metodológico, fue la investigación documental, ésta permitió observar y

reflexionar sistemáticamente sobre el cúmulo de alternativas documentales, involucradas en la construcción de un Gobierno abierto. Se cumple con las características y etapas de la investigación documental: selección, análisis y presentación de información coherente a partir del uso de documentos. En la etapa de selección se identificaron dos fuentes primarias de información: The Open Data Index quien evalúa los datos abiertos publicados; y The Open Government Initiative quien proporciona información, herramientas y casos de éxito. Ambas fuentes son primaras debido a que son considerados como los organismos internacionales que vigilan y certifican los esfuerzos de los gobiernos. Para la etapa de análisis se presentan la Tabla 1 y 2, donde se resume la información sobre los criterios de evaluación de The Open Data Index, así como la revisión y conteo de los procesos propuestos por The Open Government Initiative, respectivamente. Esta etapa continua en la revisión a detalle, descarte y elección de los estándares, herramientas y métodos, considerados como básicos en la construcción de un gobierno abierto.

Tabla 1: Colecciones de Datos, Requisitos y Niveles de Logro Evaluados Por el Open Data Index. Fuente: Elaboración Propia.

Colección De Datos	Requisitos	Nivel de Logro
Estadística Nacional	Estadísticas de empleo actualizadas mensualmente. Estadística de población actualizada a un año.	Existencia del dato. El dato existe en formato digital.
Presupuesto de presupuesto	Presupuesto dividido por departamentos o áreas y con información descriptiva. Actualización anual.	Disponible al público. Disponible sin costo. Disponible en línea.
Gasto de gobierno	Registros de transacciones donde se incluya la fecha, nombre del vendedor y monto total. Actualizado mensualmente.	Legible por cualquier computadora. Disponible a granel.
Legislación	Leyes y estatutos con las fechas de actualización.	Licenciado como abierto.
Resultado de elecciones	Resultados de elecciones. Números de votos y votos inválidos.	Datos actualizados.
Mapas nacionales	Escala de 1:250,000 (1 cm = 2,5km). Incluye carreteras, fronteras, ríos, lagos y montañas. Actualizado de forma anual.	
Emisiones contaminantes	Niveles de partículas suspendidas: Óxidos Sulfosos, Nitrogenosos, Monóxido de carbón. Actualización semanal. Medición en al menos 3 grandes ciudades.	
Registro empresarial	Nombre de las empresas, giro y dirección. Actualizado mensualmente.	
Direcciones locales	Códigos postales: direcciones, coordenadas (latitud, longitud). Registro de polígonos habitacionales. Actualizado una vez al año.	
Licitaciones públicas	Ofertantes y ofertas, su descripción valor y estatus.	
Calidad del agua	Niveles de materia fecal, arsénico, flúor, nitratos y sólidos.	
Clima	5 días de pronóstico de temperatura. Historial de temperatura al menos de un año anterior.	
Propiedad de la tierra	Colindancias y nombre de propietarios. Actualizado de forma anual.	
Trasporte	Tiempo de operación de un recorrido completo. Actualizado de forma anual.	
Desempeño en salud	Geo localización de hospitales públicos. Estadística sobre enfermedades, nacimientos y decesos. Actualizado de forma anual.	

Se aprecian los requisitos y el nivel de logro necesario para que una colección de datos nacionales pueda ser considerada como abierta, por parte del Open Data Index. Dicho nivel de logro está en congruencia con lo publicado en las normatividades de la Comunidad Europea (DAE, 2016), los Estados Unidos de América (OMB, 2013) y México (DOF, 2013).

Tabla 2: Colecciones de Datos, Número de Estándares Sugeridos y el Nivel de Logro Sugeridos Por el The Open Government Initiative. Fuente: Elaboración Propia.

Procesos	número de Estándares y Directrices	Nivel de Logro
Contratos públicos	6	Inicial
Privacidad y protección de datos personales	228	Intermedio
Participación ciudadana	20	Avanzado
Declaraciones patrimoniales y conflictos de intereses	8	Innovación
Servicios púbicos	4	
Protección de informantes	13	
Presupuesto	17	
Derecho a la información	10	
Gestión documental	11	
Datos de gobierno abierto	10	
Elecciones	28	
Industria de extracción	13	
Pesca	2	
Seguridad	3	
Desarrollo	11	
Construcción	5	
Parlamentos	7	
Medio ambiente	16	
Impuestos	10	
Fuerzas policiales	12	
Tierra	8	

En esta tabla se aprecian los procesos, estándares y niveles de logro sugeridos por el Open Government Initiative. A pesar de contar con un amplio número de estándares y herramientas, esto aumenta la complejidad en la creación de una estrategia gubernamental, además de carecer de un orden a seguir o la identificación de los procesos clave.

RESULTADOS

Como resultado de la investigación documental, se propone un marco metodológico (Figura 1), el cual puede ser utilizado para evaluar el avance en la construcción de un Gobierno abierto, o servir como hoja de ruta para quienes apenas comienzan. Se compone de 8 etapas agrupadas en dos categorías: diseño y ejecución del plan de Gobierno abierto, las cuales se enumeran a continuación:

<u>Diseño de la Estrategia</u>

Etapa 1, sensibilización (Tabla 3).
Etapa 2, diagnóstico (Tabla 4).
Etapa 3, definición de gobierno abierto (Tabla 5).
Etapa 4, construcción del plan de gestión tecnológica (Tabla 6).
Etapa 5, revisión y construcción de políticas (Tabla 7).
Etapa 6, construcción del proceso de gestión documental (Tabla 8).

<u>Ejecución de la Estrategia.</u>

Etapa 7, ejecución en áreas transversales.
Etapa 8, ejecución en áreas específicas.

Cabe hacer un especial análisis para la "Etapa 6, construcción del proceso de gestión documental (Tabla 8)". Su relevancia radica en que servirá de soporte a toda la estrategia de Gobierno abierto, debido a que contempla la selección, creación, almacenamiento, destrucción y publicación de datos abiertos. Se toma como propuesta al modelo presentado en la norma "ISO 15489 Information and Documentation" (Figura 2) y para éste se realiza una selección especial de estándares, herramientas y métodos para su construcción, en la Tabla 8.

Figura 1: Marco Metodológico Propuesto. Fuente: Elaboración Propia

Etapas		Actividades		
Diseño de estrategia	1. Sensibilización	Sensibilización de la alta dirección	Designación de autoridad	
	2. Diagnóstico	Gestión Documental	Privacidad y protección de datos personales	Derecho a la información
	3. Gobierno abierto	Definición de los alcances	Definición de presupuesto	Integración de comités de participación
	4. Gestión tecnológica	Creación de plan tecnológico	Diseño de mecanismo digitales de difusión y apoyo	
	5. Políticas	Creación o revisión de políticas de soporte al proyecto de gobierno abierto		
	6. Gestión documental	Difusión la estrategia	Implantación de la estrategia	Evaluación de resultados
Ejecución	7. Ejecución en áreas transversales	Contratos públicos	Declaraciones patrimoniales	
		Servicios públicos	Presupuesto	
	8. Ejecución en áreas específicas	Elecciones	Apoyo al industria	Cultivo y pesca
		Seguridad pública	Mecanismos anticorrupción	Construcción
		Parlamentos	Medio ambiente	Impuestos

En esta figura se aprecia el marco propuesto, el cual se divide en dos etapas: diseño de la estrategia y su ejecución. La etapa de la construcción de la gestión documental, requiere un trabajo previo que va desde la sensibilización de la autoridad, el diagnóstico, la construcción de las características del gobierno abierto, la gestión tecnológica que dará soporte a la estrategia y la publicación o adecuación de políticas internas. Con lo anterior, se sugiere que es posible la construcción de un proceso de gestión documental que soporte la incorporación gradual de las distintas áreas que integran al gobierno.

Tabla 3: Requisitos, Acciones y Documentación Sugerida Para la Etapa 1, Sensibilización

Requisito	Acción	Documentación
La alta dirección debe demostrar su compromiso.	La alta dirección debe comprender y apoyar el Sistema de Gestión Documental.	No existe documentación al respecto.
La alta dirección establece una política de gestión documental	La alta dirección discute y aprueba las líneas estratégicas incluidas en un documento de política de gestión documental, uso de estándares de buenas prácticas y controles de calidad. Dicho documento debe ser formalmente aprobado y difundido a todos los niveles de la organización.	Documento de política de gestión documental.
La alta dirección debe asegurar que los roles, responsabilidades y competencias se definen, asignan y comunican en toda la organización y las entidades o individuos que trabajan en ella o en su nombre.	Las responsabilidades y competencias deben quedar totalmente explicitadas y deben ser conocidas y asumidas por todos.	Documento de política de gestión documental y el organigrama con la descripción de puestos.

Dada la importancia del proceso de gestión documental en la construcción de una estrategia de gobierno abierto, se sugieren las acciones propuestas por el estándar "ISO 303000 Sistema de Gestión para los Documentos", para sensibilizar e involucrar a la alta dirección. Como se aprecia en la tabla será en esta etapa donde a nivel directivo, se discutan y aprueben las líneas estratégicas a seguir, así como la designación de los responsables que darán soporte y seguimiento al proceso. Fuente: Elaboración Propia

Tabla 4: Organismo, Documentos y el Uso Sugerido Para La Etapa 2, Diagnóstico. Fuente: Elaboración Propia

Organismo	Documento	Justificación
Centro de Comisariado Digital (The Digital Curation Center)	Diagnóstico para un plan de gestión de datos.	Ejemplo de un diagnósticos para conocer el tipo de datos creados, su clasificación en metadatos, el marco legal que los acompaña, su proceso de almacenamiento, respaldo, compartición y conservación.
International Records Management Trust	Gobierno Abierto y documentos confiables.	Contiene preguntas para evaluar el grado de avance de gestión documental, y marco regulatorio en tres categorías: básica, intermedia y avanzada.
National Archives of Australia	Check-up 2.0.	Aunque está dirigido a agencias de gobierno australianas, la herramienta permite identificar los pasos y etapas en el proceso de creación de una política de gestión documental.
The Carter Center	Herramienta de evaluación de la implementación.	Permite evaluar a una agencia de gobierno desde el lado del usuario de los datos y establecer un plan de mejora de acuerdo a los resultados obtenidos.

En esta tabla se comparten experiencias y ejemplos sobre la conducción de un diagnóstico que permita definir el punto de partida para evaluar el grado de avance en el proceso de gestión documental, privacidad y acceso a la información y derecho a la información.

Tabla 5: Organismo, Documentos y el Uso Sugerido Para La Etapa 3, Gobierno Abierto. Fuente: Elaboración Propia

Organismo	Documento	Justificación
Sunlight Foundation	Guía para las políticas de datos abiertos (Open Data Policy Guidelines)	Explicita la manera de identificar cuáles datos deben ser públicos y cómo hacerlos públicos y como implantar una política.
Banco Mundial	Herramientas para gobierno abierto (Open Government Data Toolkit	Sitio web con documentos para conducir el proceso de incorporación al gobierno abierto. Incluye definiciones, ejemplos, recursos de aprendizaje, opciones tecnológicas, elementos de aseguramiento de la calidad de datos y centros de soporte técnico y de financiamiento.
Open Data Index	El manual del Open Data (Open Data Handbook)	Definición de datos abiertos, glosarios y apéndices.
W3C	Datos vinculados (Linked Data)	Establece el estándar para la vinculación de información a través de la web y para mejora de las búsquedas semánticas.
Diario Oficial de la Federación	Guía de Implementación de la Política de Datos Abiertos	Decreto publicado en 2015 que tiene por objeto regular la forma mediante la cual los datos de carácter público, generados por las dependencias públicas, se pondrán a disposición de la población.

Una vez realizado el diagnóstico sobre el estado actual de la gestión documental privacidad, derecho y acceso a la información, es posible la definición del alcance y características del gobierno abierto buscado. Asociaciones como Sunlight Foundation, el Banco Mundial y la normatividad mexicana en materia de datos abiertos, servirán como referencia para definición del alcance. De esta etapa surgirán las líneas de acción para la construcción de un proceso de gestión tecnológica y la revisión de las políticas internas, para garantizar que ambas cumplen y apoyan la visión de la alta dirección.

Tabla 6: Organismo, Documentos y el Uso Sugerido Para la Etapa 4, Gestión Tecnológica. Fuente: Elaboración Propia

Organismo	Documento	Justificación
Gobierno de España	MAGERIT versión 3.0. Metodología de Análisis y Gestión de Riesgos en los Sistemas de Información. Libro 1. El método.	Metodología desarrollada para la creación de un modelo de gestión de riesgos informáticos en dependencias públicas. Comparte metodologías para la creación de un proyecto de análisis de riesgos, plan de seguridad y ciclo de vida de desarrollo de sistemas.
Gobierno de España	MAGERIT versión 3.0. Metodología de Análisis y Gestión de Riesgos en los Sistemas de Información. Libro 2. Catálogo de Elementos.	Propone nomenclaturas para la creación de la documentación en formato XML que acompañará al proceso de construcción de un modelo de prevención de riesgos.
Gobierno de España	MAGERIT versión 3.0. Metodología de Análisis y Gestión de Riesgos en los Sistemas de Información. Libro 3. Guía de Técnicas.	Conjunto de técnicas para el análisis y gestión de riesgos.
Committee of Sponsoring Organizations of the Treadway Commission	Improving Organizational Performance and Governance	Comparte la importancia de contar con un marco de gobernanza informática. Explica la importancias de contar con etapas de ejecución, monitoreo y adaptación.
Organización Internacional de Normalización	ISO 38500	Estándar internacional con directrices para lograr la gobernanza corporativa de tecnologías. Permite la creación de estrategias para ayudar a los miembros de la organización a entender y cumplir sus obligaciones legales, regulatorias y éticas con respecto al uso de la tecnología.

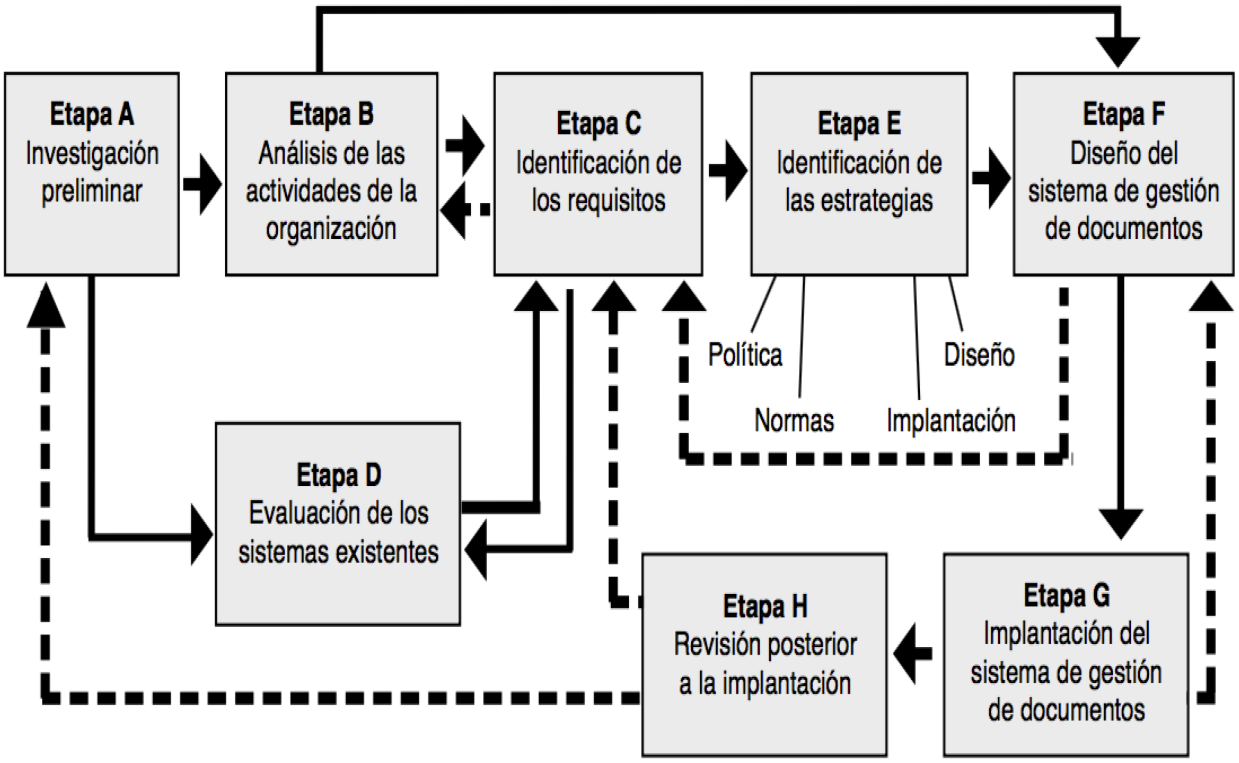
Al ser de naturaleza digital, la publicación de datos abiertos implica contar con un soporte tecnológico para su creación, almacenamiento, acceso diferenciado y publicación. A este respecto se recomienda el trabajo emprendido por el Gobierno Español al respecto de la gestión de riesgos, así como la norma ISO 38500 y el documento "Improving Organizational Performance and Government", ambos como referentes de la construcción de una política de gobernanza informática.

Tabla 7: Organismo, Documentos y el Uso Sugerido Para la Etapa 5, Políticas Fuente: Elaboración Propia

Documento	Justificación
Carta Democrática Interamericana	Adoptada en 2001 contiene declaraciones sobre la democracia en su relación con los Derechos Humanos y la lucha contra la pobreza.
Convención de las Naciones Unidas contra la Corrupción	Adoptada en 2003 contiene una serie de medidas para ser adoptadas en contra de la corrupción. Su apartado 33 trata sobre la protección a los denunciantes.
Artículo 19 del Pacto Internacional de Derechos Civiles y Políticos	Adoptado en 1966 contiene disposiciones sobre el derecho a manifestar opiniones y la libertad de expresión.
Ley Federal de Protección de Datos Personales, México.	Adoptado en 2010 regular el derecho a la autodeterminación informativa, es decir al derecho de toda persona para ejercer control sobre la información personal que le concierne y que está contenida en registros públicos o privados.

El trabajo de las etapas anteriores resultará inoperante si se carece del apoyo normativo. Por ello, es necesario alinear las políticas internas y la normatividad pública para garantizar el acceso a la información, pero también salvaguardar y restringir en aquellos casos en los que se considere necesario. El equilibrio entre la cantidad y tipo de información y la sensibilidad de la misma es un factor crítico y de vital importancia para la operación de las etapas posteriores.

Figura 2: Modelo de Gestión Documental Propuesta Por la Norma "ISO15489 Information and Documentation". Fuente (International Organization for Standardization, 2015)



El proceso de gestión documental es la piedra angular del gobierno abierto, ya que garantiza la correcta creación, almacenamiento, publicación y destrucción de datos, demás de dar soporte a toda la estructura de gobierno para su gradual incorporación a la publicación de datos. En la figura 2 se muestra el proceso general y dada la relevancia del proceso, en la tabla 7 se comparte el análisis de los documentos y herramientas recomendadas para cada una de las etapas.

Una vez concretadas las primeras 6 etapas del marco metodológico (Figura 2), será posible incorporar a las áreas de gobierno responsables de la selección, descarte, creación, almacenamiento y publicación de datos abiertos. La etapa 7 del modelo propone la publicación de datos de áreas transversales al gobierno, por citar algunas se tiene a: contratos públicos; declaraciones patrimoniales; servicios públicos; y presupuesto. Una vez incorporadas las áreas transversales, cada Dependencia o Secretaría Pública contará con los elementos normativos, de procedimientos y de gestión tecnológica para incorporar a áreas específicas (Figura 2) como: elecciones; apoyo a la industria; cultivos y pesca; seguridad pública; mecanismos anticorrupción; construcción; parlamentos; medio ambiente; e impuestos.

Tabla 8: Organismo, Documentos y el Uso Sugerido Para la Etapa 6, Gestión Documental. Fuente: Elaboración Propia.

Etapas	Instrumentos Recomendados	Justificación
A. Investigación preliminar.	Diagnóstico para un plan de gestión de datos – Centro de Comisariado Digital (Reino Unido).	Herramienta para conocer el tipo de datos creados, su clasificación en metadatos, el marco legal que los acompaña, su proceso de almacenamiento, respaldo, compartición y conservación.
B. Identificación de las estrategias.	Check-up 2.0 - National Archives of Australia (Australia).	Aunque está dirigido a agencias de gobierno australianas, la herramienta permite identificar los pasos y etapas en el proceso de creación de una política de gestión documental.
C. Identificación de las estrategias.	Herramienta de evaluación de la implementación – The Carter Center (Estados Unidos de América).	Permite evaluar a una agencia de gobierno desde el lado del usuario de los datos y establecer un plan de mejora de acuerdo a los resultados obtenidos.
D. Evaluación de los sistemas existentes.	Catálogo de criterios de confiabilidad de un repositorio digital – Nestor Working Group (Alemania).	Permite conocer los requisitos de seguridad y confiabilidad de un repositorio de datos.
	Repositorios digitales confiables: atributos y responsabilidades – OCLC (Estados Unidos de América)	Permite comprender los requisitos básicos para la certificación de un repositorio de datos. Comparte modelos funcionales para ordenar el proceso de almacenamiento de datos.
E. Identificación de las estrategias.	Buenas prácticas en la integración de la gestión de registros – Integration Records in ICT System (Reino Unido)	La herramienta propuesta permite crear un plan de control del ciclo de vida de en la gestión de registros.
Políticas.	Metodología para legislación documental, para los países de la Mancomunidad Británica de Naciones (Australia).	Sirve de referencia en caso de carecer de una normatividad para la conservación de registros y archivos. Incluye términos, antecedentes, perfiles y acciones para llevar a cabo la gestión documental.
	Gestión de metadatos para la protección de la integridad de datos – International Council on Archives (Organismo Internacional).	Permite identificar el proceso para la implantación de metadatos que permitan la gestión de datos.
Normas.	Libertad de Información – UNESCO (Organismo Internacional)	Permite contar con un elemento de contraste al momento de elaborar políticas con respecto a la publicación de datos.
F. Diseño del sistema de gestión de documentos.	Preservación de documentos digitales – International Council on Archives (Organismo Internacional).	Permite identificar el proceso general para la creación de un plan de preservación de datos.

Esta etapa rescata algunos documentos utilizados en etapas anteriores. El ciclo propuesto requiere de una retroalimentación constante y en su primer iteración se nutrirá de las líneas, diagnósticos y políticas definidas en etapas anteriores.

CONCLUSIONES

La gestión tecnológica y la innovación implican el uso de datos e información para la toma de decisiones; por tanto, un gobierno incorporado a la filosofía de datos abiertos, impactará transversalmente en todas su estructura, facilitando la creación y flujo de dichos datos. Además de los investigadores, académicos, empresarios, emprendedores y ciudadanos contarán con el insumo de la información, como factor de incremento en la productividad y competitividad regional. El marco metodológico propuesto puede ser utilizado para contrastar y evaluar la estrategia de un Gobierno abierto en construcción, pero además, sirve como punto de partida para cualquier gobierno que desee comenzar con el proceso. Al provenir el modelo de una interpretación realizada por los investigadores, cuenta con un modelo basado en la flexibilidad para adaptarse a necesidades particulares. Se identifica a la gestión documental como el proceso fundamental bajo el cual se operará la construcción, conservación, eliminación, establecimiento de permisos y publicación de datos abiertos. Es claro que cualquier gobierno poseerá un procedimiento propio al respecto, pero el ciclo propuesto por la norma "ISO 15489 Information and Documentation" sirve como un punto de inicio para reflexionar sobre la eficiencia del mismo y si éste sería capaz de soportar la apertura controlada de datos.

El éxito en la construcción de un Gobierno abierto comienza desde el apoyo de la alta dirección y del compromiso de los designados como responsables en cada área, así como autoridades responsables del seguimiento. Las labores de sensibilización del personal y la construcción de mecanismos de apoyo, tanto digitales como formativos, aumentarán las probabilidades de éxito. Dentro de las limitaciones del marco

metodológico propuesto está la variabilidad en los grados de libertad de cada uno de los estándares, métodos y modelos sugeridos. Los encargados de guiar la estrategia de Gobierno abierto están obligados a conocer a mayor detalle cada una de las técnicas propuestas y en varios casos, recurrir a mecanismos de asesoría o capacitación externos. Actualmente el proyecto se encuentra, de acuerdo al ciclo de vida de un proyecto, en la convergencia de la planeación, la ejecución y, el seguimiento y control; punto clave en el desarrollo por la complejidad del mismo. El trabajo futuro de la presente investigación se centra en demostrar la eficacia y la flexibilidad del marco metodológico planteado, así como la asimilación de modificaciones derivadas de su implantación en ambientes reales.

REFERENCIAS

Association of Commonwealth Archivists and Records Managers (2013). "Archival Legislation for Commonwealth Countries" Obtenido el 4 de marzo de 2017 de ACARM: http://www.acarm.org/oid%5Cdownloads%5C4%5C1_1_3_41_05_PM_Legislation%20Report.pdf

Berners-Lee, T. (2006). "Linked Data". Obtenido el 3 de marzo de W3C: https://www.w3.org/DesignIssues/LinkedData.html

Cáceres Zapatero, M. D., Gaspar, B., & Ruiz San-Román, J. (2015). "Hacia la construcción de una ciudadanía digital". Revista de Ciencias Sociales, 643-684.

Centro Criptológico Nacional (2012). "MAGERIT – versión 3.0 Metodología de Análisis y Gestión de Riesgos de los Sistemas de Información Libro I - Método". Obtenido el 5 de abril de 2015 de Centro Criptográfico Nacional: https://www.ccn-cert.cni.es/documentos-publicos/1789-magerit-libro-i-metodo/file.html

Centro Criptológico Nacional (2012). "MAGERIT – versión 3.0 Metodología de Análisis y Gestión de Riesgos de los Sistemas de Información Libro II – Catálogo de Elementos". Obtenido el 5 de abril de 2015 de Centro Criptográfico Nacional: https://www.ccn-cert.cni.es/documentos-publicos/1791-magerit-libro-ii-catalogo/file.html

Centro Criptológico Nacional (2012). "MAGERIT – versión 3.0 Metodología de Análisis y Gestión de Riesgos de los Sistemas de Información Libro III – Técnicas". Obtenido el 5 de abril de 2015 de Centro Criptográfico Nacional: https://www.ccn-cert.cni.es/documentos-publicos/1793-magerit-libro-iii-tecnicas/file.html

Diario Oficial de la Federación de México (2013). "DECRETO por el que se reforman y adicionan diversas disposiciones de los artículos 6o., 7o., 27, 28, 73, 78, 94 y 105 de la Constitución Política de los Estados Unidos Mexicanos, en materia de telecomunicaciones". Obtenida el 20 de marzo de 2016 de: Diario Oficial de la Federación: http://www.dof.gob.mx/nota_detalle.php?codigo=5301941&fecha=11/06/2013_

Diario Oficial de la Federación de México (2016). "Guía de la implementación de la Política de Datos Abiertos". Obtenida el 20 de julio de 2016 de: Diario Oficial de la Federación: http://www.dof.gob.mx/nota_detalle.php?codigo=5397117&fecha=18/06/2015

Digital Agenda for Europe. (2016). "Digital for Europe. Obtenida el 12 de febrero de 2016", de Digital Agenda for Europe: https://ec.europa.eu/digital- agenda/en/digital-agenda-europe-2020-strategy

International Records Management Trust (2013). "Gobierno Abierto y documentos confiables". Obtenida el 24 de marzo de 2017 de International Records Management Trust: http://www.irmt.org/portfolio/open-government-trustworthy-records/attachment/gobierno-abierto-y-documentos-confiables

International Records Management Trust (2013). "Good Practice Indicators". Obtenida el 24 de marzo de 2017 de International Records Management Trust: http://www.irmt.org/documents/educ_training/term%20resources/IRMT_Good_Practice_Indicators.pdf

International Records Management Trust (2016). "Understanding Digital Records Preservation Initiatives". Obtenida el 24 de marzo de 2017 de International Records Management Trust: http://www.ica.org/sites/default/files/Digital%20Preservation%20Initatives%20Module_0.pdf

International Organization for Standardization (2011). "ISO 30300 Information and documentation". Obtenida el 24 de marzo de 2017 de ISO: https://www.iso.org/committee/48856/x/catalogue/

International Organization for Standardization (2015). "ISO 38500 Information and documentation". Obtenida el 24 de marzo de 2017 de ISO: https://www.iso.org/standard/62816.html/

Jiménez, Carlos E. (2013), "Gobierno abierto y back office: Reflexiones para su implementación", en Boletín institucional e-Governa, 26. Lima: Governa.

Lara. Erica M. (2013). "Fundamentos de Investigación. Un enfoque por competencias". Alfaomega. México D.F, p. 338.

LXIII Legislatura (2010). "DECRETO por el que se expide la Ley Federal de Protección de Datos Personales en Posesión de los Particulares y se reforman los artículos 3, fracciones II y VII, y 33, así como la denominación del Capítulo II, del Título Segundo, de la Ley Federal de Transparencia y Acceso a la Información Pública Gubernamental.". Obtenido el 5 de septiembre de 2015 de: http://www.diputados.gob.mx/LeyesBiblio/ref/lfpdppp.htm

Mendel. T (2003). "Freedom of Information: A Comparative Legal Survey". Obtenido el 4 de marzo de 2017 de UNESCO :http://portal.unesco.org/ci/en/files/26159/12054862803freedom_information_en.pdf/freedom_information_en.pdf

Naciones Unidas Derecho Humanos (1976). "Pacto Internacional de Derecho Civiles y Políticos". Obtenida el 3 de marzo de 2017 de OHCHR: http://www.ohchr.org/SP/ProfessionalInterest/Pages/CCPR.aspx

Native Archives of Australia (2017). Check-up. 2.0. Obtenida el 24 de marzo de 2017 de Native Archives of Australia: http://www.naa.gov.au/information-management/check-up-digital/index.aspx

Nestor (2006). "Catalogue of Criteria for Trusted Digital Repositories". Obtenido el 3 de marzo de 2017 de Nestor: http://files.dnb.de/nestor/materialien/nestor_mat_08-eng.pdf

OCLC (2002). "Trusted Digital Repositories: Attributes and Responsibilities An RLG-OCLC Report". Obtenido el 4 de marzo de 2017 de OCLC: https://www.oclc.org/content/dam/research/activities/trustedrep/repositories.pdf

OFFICE OF MANAGEMENT AND BUDGET. (2013). Open Data Policy-Managing Information as an Asset. Obtenida el 11 de febrero de 2016, de White House: https://www.whitehouse.gov/sites/default/files/omb/memoranda/2013/m-13- 13.pdf

Open Kwowledge Foundation (2017), "Open Data Handbook". Obtenida el 20 de marzo de 2017 de Open Kwowledge Foundation: http://opendatahandbook.org/guide/es/

Organización de los Estados Americanos (2001). "Carta Democrática Interamericana". Obtenida el 3 de marzo de 2017 de OEA: http://www.oas.org/charter/docs_es/resolucion1_es.htm

Organización de las Naciones Unidas (2003). "Convención de las Naciones Unidas contra la Corrupción". Obtenido el 2 de marzo de 2017 de ONU: https://www.unodc.org/lpo-brazil/es/corrupcao/convencao.html

The Carter Center (2014). Herramienta de evaluación de la implementación. Obtenida el 5 de marzo de 2017 de Ther Carter Center: https://www.cartercenter.org/resources/pdfs/peace/americas/iat/iat-guia-del-investigador-pp3.pdf

The Digital Curation Center (2013), "Checklist for a Data Management Plan, v4.0". Obtenido el 20 de marzo de 2017, de: The Digital Curation Center: http://www.dcc.ac.uk/resources/data-management-plans

The World Bank (2011), "Open Data Tool Kit". Obtenido el 12 de enero de 2017 de: The World Bank: http://opendatatoolkit.worldbank.org/en/

BIOGRAFÍA

José Alonso Fernández López es Doctorando en Gestión Tecnológica e Innovación, grado ofertado por la Universidad Autónoma de Querétaro, México. Se puede contactar en el Edificio de Posgrado de la Facultad de Contaduría y Administración de la Universidad Autónoma de Querétaro, Centro Universitario, Cerro de las Campanas s/n C.P. 76010. Santiago de Querétaro, Qro. México.

León Martín Cabello Cervantes es Doctor en Administración por la Universidad Autónoma de Querétaro. Se puede contactar en el Edificio de Posgrado de la Facultad de Contaduría y Administración de la Universidad Autónoma de Querétaro, Centro Universitario, Cerro de las Campanas s/n C.P. 76010. Santiago de Querétaro, Qro. México.

Rubén Antonio García Mendoza es Doctor en Ingeniería Biomédica por la Universidad Politécnica de Madrid. Se puede contactar en la Universidad Tecnológica de Corregidora en la Carretera Querétaro – Coroneo Km. 11.2.

LOS FACTORES DE LA ROTACIÓN DE PERSONAL EN LAS MAQUILADORAS DE EXPORTACIÓN DE ENSENADA, B.C

Mónica Fernanda Aranibar Gutiérrez, Universidad Autónoma de Baja California
Victor Daniel Melendres Carlos, Universidad Autónoma de Baja California
María Concepción Ramírez Barón, Universidad Autónoma de Baja California
Blanca Rosa García Rivera, Universidad Autónoma de Baja California

RESUMEN

La industria maquiladora en la frontera norte entre Estados Unidos y México, específicamente en Baja California ha sido abordada desde diferentes perspectivas, ya sea desde el punto de vista de la generación de empleo, de las exportaciones, de la competitividad o desde el aspecto tecnológico, sociodemográfico o de la participación de las mujeres. En esta ponencia, se aborda el fenómeno de la rotación de personal operativo en las maquiladoras, destacando de manera general, a los factores que influyen o determinan la rotación de personal en las maquiladoras de exportación de la ciudad de Ensenada para valorar las estrategias de las empresas para retener a su personal con mejor desempeño. Se parte de la hipótesis que los factores de la rotación de personal de las maquiladoras de Ensenada, B.C es multivariable y que las empresas no están adoptando las mejores estrategias para incentivar la permanencia de los trabajadores por lo que la incidencia de rotación voluntaria de personal continua generando costos y consecuencias para la organización. La parte metodológica en este trabajo de investigación es de carácter teórico y empírico. En lo teórico, se desarrolla como marco conceptual lo referente a la rotación de personal en las maquiladoras como un hecho incuestionable; asimismo, sus costos y sus consecuencias para las empresas y para los individuos. En lo empírico, predominantemente cuantitativo, se sustentara en la aplicación de un cuestionario a los trabajadores operativos de algunas maquiladoras de Ensenada B.C., siendo una muestra representativa que permitirá analizar y concluir cuales son los factores que influyen o determinan la rotación (voluntaria) de personal.

PALABRAS CLAVE: Factores Multivariables, Industria Maquiladora, Rotación de Personal

THE FACTORS OF STAFF TURNOVER IN TEXTILE FACTORIES EXPORTATION OF ENSENADA CITY, B.C.

ABSTRACT

The textile factories on the Northern border between the United States and Mexico, specifically in Baja California, has been approached from different perspectives, either from the point of view of employment generation, exports, competitiveness or the technological aspect, sociodemographic or women's participation. This paper discusses the phenomenon of the staff turnover in textile factories, generally highlighting the factors that influence or determine the staff turnover in textile factories of the city of Ensenada to evaluate the strategies of the companies to retain their best performers. It is hypothesized that the factors of staff turnover of the maquiladoras of Ensenada, BC is multivariate and that companies are not adopting the best strategies to encourage the permanence of workers so that the incidence of voluntary rotation of personnel continues Generating costs and consequences for the organization. The methodological part in this research is theoretical and empirical. In theory, it is developed as a conceptual framework regarding the rotation of personnel in the maquiladoras as an unquestionable fact; as well as its costs and its consequences for businesses and individuals. In the empirical, predominantly quantitative,

will be based on the application of a questionnaire to the operative workers of some maquiladoras of Ensenada BC, being a representative sample that will allow to analyze and to conclude what are the factors that influence or determine the (voluntary) staff turnover.

JEL: L67, L69, M12, M53, M54, O15

KEYWORDS: Multivariate Factors, Textile Factories, Staff Turnover

INTRODUCCIÓN

La rotación de personal en las empresas es un hecho incuestionable, sobre todo en una sociedad postindustrial en donde la competitividad es un factor determinante que hay que considerar para el éxito de una empresa (Mosquera, Rincón, & Romero, 2001). La rotación voluntaria de personal genera costos y consecuencias para las empresas, así como para los individuos. En la empresa porque ha invertido recursos en el entrenamiento y capacitación del empleado que rota y para el individuo porque tiene que dedicar tiempo, esfuerzo y recursos a buscar un nuevo empleo y adaptarse a las condiciones del mismo. Las maquiladoras son organizaciones que tienen su principal activo en los recursos humanos y dependen de la estabilidad de su personal para alcanzar tanto objetivos como metas propuestas, que garanticen su subsistencia y su competitividad en el mercado. La gestión exitosa de los recursos humanos debe alcanzarse a través de mecanismos que permitan la permanencia del personal con mayor proyección. Una buena política integral de recursos humanos en una empresa debe incluir una estrategia para disminuir los costos y las consecuencias de la rotación del personal, así como la valoración y estima del personal administrativo y operativo, detectar las áreas de oportunidades y de mejora en las funciones que se realizan dentro de la organización. Permite implementar la capacitación adecuada para los empleados y diseñar una ruta crítica de profesionalización para generar la satisfacción de los trabajadores.

Por lo que, promover el talento humano y retener a los mejores trabajadores, una vez que los han reclutado es un reto de las empresas. Por ello, los resultados de esta investigación se pretende que sean lo más verídicos y acercados a la realidad, pues se busca que sirvan a las maquiladoras de la región a incentivar una mejor práctica en cuanto a la retención de sus trabajadores. Por tanto, el objetivo del presente estudio consiste, en analizar los factores multivariables que influyen o determinan la rotación de personal en las maquiladoras de exportación de la ciudad de Ensenada, para valorar las estrategias de las empresas para retener a su personal con mejor desempeño.

REVISIÓN LITERARIA

Sobre las maquiladoras se destacan estudios que van desde aquellos ángulos que analizan su evolución tecnológica y organizativa (Carrillo & Hualde, 1998; Lara, 1998; Contreras, 2000) hasta aquellos que plantean las condiciones precarias de trabajo (Kopinak, 1996; De la 0, 1998; Cravey, 1998). Y en Baja California, sobre todo, aquellos relacionados directamente con uno de los temas de interés de esta investigación, los que se refieren con las maquiladoras y la rotación de personal, (Morales, 2011), (Carrillo & Santibáñez 2001; Carrillo & Santibáñez, 1993), (Gutiérrez, 2012), esta última se enfoca en la rotación del personal obrero en la industria maquiladora de exportación en Tijuana, Baja California. Sobre los factores multivariables que expliquen la rotación de personal en las industrias maquiladoras de Ensenada no hay suficientes estudios, solo hay trabajos de investigación que abordan la rotación desde otras perspectivas, como el de García (2005), García y Rivas (2008). Ciertamente la mayoría de los estudios se centran en la ciudad de Tijuana debido a que allí están concentrados el mayor número de establecimientos. Si bien es cierto, que los estudios sobre las maquiladoras en la Frontera Norte de México, son abundantes, sin embargo no hay suficientes estudios, específicamente sobre la ciudad de Ensenada. Al menos no ha sido abordado en los términos y respecto al objetivo en que esta investigación pretende, lo que permite justificar

la relevancia de realizar estudios que vinculen con los factores que explican la rotación de personal operativo en esta ciudad.

La Rotación de Personal en Perspectiva Conceptual

En un acercamiento preliminar, se puede afirmar que la rotación de personal no es más que, el movimiento o migración de los empleados o trabajadores que se da de una empresa u organización a otra en un determinado periodo de tiempo y por causas diversas. Es decir la salida y la entrada laboral por parte del personal de una empresa a otra (Reynolds, 1951; Mobley, 1982; Slichter, 1919). Partiendo de la premisa que la mayoría de los trabajadores en cualquier parte del mundo intentarán marcharse de sus trabajos y buscarán nuevas oportunidades de empleo, porque consideran que un nuevo trabajo les dará mayores beneficios, mayor seguridad laboral, nuevas experiencias o simplemente les permitirá evitar los conflictos en el actual empleo, la rotación de personal es inevitable. La rotación de personal como objeto de estudio se ha abordado desde diferentes disciplinas ya sea desde la psicología, la economía o la sociología. La explicación de este fenómeno obtiene diversas respuestas dependiendo de su perspectiva. Desde el punto de vista de la economía se ha subrayado por ejemplo, su costo, su relación con la oferta y la demanda del empleo, la inflación, el crecimiento de la economía. Desde la psicología se busca la explicación de la rotación de personal voluntaria en la falta de motivación y en la insatisfacción del personal, se subrayan necesidades, actitudes, o percepciones, dentro de la organización; desde el punto de vista social, se trata de identificar el perfil sociodemográfico y los problemas de carácter social que influyen en la rotación de personal (Morales, 2011).

También, la rotación de personal puede ser definida como "movilidad laboral" Reynolds (1951). Esta movilidad puede darse de diferentes maneras: "un movimiento hacia adentro y hacia fuera de la fuerza laboral, entre el empleo y el desempleo, entre empleadores, industrias, niveles de empleo y áreas geográficas" (p.19). Un autor relevante sobre la rotación voluntaria de personal es Price (1977) quien define la rotación como "el grado de movimiento individual, a través de los límites de pertenencia de un sistema social" iniciado por el individuo. Por su parte, Mobley (1982) considera que el acto de rotar -la salida de una organización- es un evento en tiempo específico marcado por la separación física de la organización. En ambas definiciones se da una separación de la organización en un tiempo determinado. Dentro del contexto de la industria maquiladora, Carrillo & Santibáñez (2001), definen la rotación como "la salida voluntaria de un trabajador de la empresa en que labora" (p. 21). Según estos mismos autores, en el Instituto Mexicano de Exportación (IME) la rotación se refiere tanto "al cambio voluntario de empleo de una planta maquiladora a otra, así como la salida de una planta maquiladora para dirigirse a otro sector económico o hacia actividades no económicas" (p. 21).

Factores Que Influyen o Determinan la Rotación de Personal

Dentro de las teorías que tratan de explicar el por qué los empleados parten de una organización hay dos teorías que destacan: La Teoría del Equilibrio Organizacional y el modelo desdoblante (Allen, 2008). En la primera, la mayoría de las personas que salen, primero pasan tiempo evaluando su trabajo actual frente a sus perspectivas, desarrollando intenciones sobre lo que deben hacer, y efectuando conductas de búsqueda de empleo. En este caso, un empleado se quedará con una organización, siempre y cuando los alicientes que ofrece son superiores o iguales a la contribución requerida de la persona por la organización. En otras palabras, si el empleado percibe que está recibiendo de la organización más de lo que él da, tendera a quedarse. El modelo desdoblante presenta una serie de rutas que puede seguir el empleado antes de salir de la organización, desde aquella que tiene que ver con la insatisfacción en el trabajo hasta la ruta que se planea con anticipación. Además de estas dos teorías, es importante considerar las variables que se nos presentan, de acuerdo a los modelos propuestos por los economistas, los psicólogos o los sociólogos.

Factores Desde la Perspectiva de los Economistas

El primer modelo completo de la rotación de personal fue presentado por Slichter (1919) quien afirmaba que la rotación es el producto de muchas variables tanto a nivel de economía, de empresa y factores a nivel empleado. Son ocho las causas que identifica en la rotación de personal: 1) Reducción en la cantidad de trabajo que puede ser por la depresión industrial hasta la discontinuidad en el negocio o la quiebra; 2)Causas atribuibles al trabajo como puede ser salarios, turnos o falta de oportunidad para desarrollarse; 3) Métodos para dirigir al personal donde destaca pagos de salarios en base a méritos, promociones sistemáticas basadas en méritos, método adecuado para el manejo de quejas; 4) Causas de relaciones entre los trabajadores como relaciones desagradables entre los trabajadores o renuncia para acompañar una amistad que deja la empresa; 5) Causas relacionadas con el trabajador como puede ser deseo de vacacionar o de cambiar de empleo, problemas de salud o casamiento; 6) Oportunidades externas más atractivas que pueden ser común en épocas de prosperidad o intento para mejorar la condición del trabajador; 7) Las condiciones de vida en la localidad por ejemplo que no les gusta el clima; 8) Cambios debido a la familia del trabajador como seria enfermedad de la familia o que no les gusta la ciudad. Estas variables afectan la tasa de la rotación de personal y provocan variaciones de acuerdo en lo que se refiere a la temporalidad, la Industria, la localidad, la empresa individual, o la misma personalidad de los trabajadores como podría ser el carácter. De lo anterior se puede concluir con Slichter (1919) que en la rotación de personal confluyen diversas variables que tienen que ver con la ciudad, los meses del año, por el tipo de empresa.

Factores Propuestos Por Psicólogos y Sociólogos

Inicialmente los modelos económicos eran predominantes y llegaron a tener un enfoque demasiado estrecho que no permitían explicar adecuadamente el fenómeno de la rotación; lo que permite la aseveración que los factores económicos son necesarios pero no suficientes para explicar la rotación de personal. Partiendo de esta insuficiencia en la explicación de la rotación de personal se construyeron otros modelos que incluyeron factores no monetarios, estos modelos fueron propuestos por psicólogos y sociólogos. En estos modelos se ha sugerido que la satisfacción en el trabajo juega un papel importante en el proceso de rotación (Steel, 2002, Boswell, Boudreau, & Tichy, 2005) lo mismo que el compromiso con la organización sobre todo en la intención de rotar (Mcfarlane & Martin, 1989). Por ejemplo, Luu & Hattrup (2010) establecieron la correlación significativa de la satisfacción en el trabajo con la intención de rotar, en los cuatro países que estudiaron; los resultados fueron que la correlación fue más fuerte en Francia, seguida por Estados Unidos, Japón y Filipina respectivamente.

Otro elemento que ha sido estudiado como explicación de la rotación de personal, desde la perspectiva de la psicología, es la del arraigo (Tanova & Holtom, 2008). Cada vez es más importante para las organizaciones reconocer el arraigo de los empleados como un verdadero recurso a largo plazo para las organizaciones. Considerando que el arraigo puede ayudar a reducir la rotación voluntaria y retener a los empleados valiosos que hacen que la organización tenga un alto rendimiento (Besich, 2005). Por su parte, Price (2004) elaboró su primer modelo causal sobre la rotación que se publicó en 1975, "este modelo inicial tenía cuatro variables exógenas: pago, grupo primario, comunicación y centralización. El pago es un determinante significativo cuando se cumple alguna de las siguientes condiciones: Primero, si el pago es importante para los empleados y segundo si se percibe el pago como alto. El segundo determinante se refiere a la participación del empleado en grupos primarios con los que tiene afinidad. El tercer determinante se refiere a la comunicación como la transmisión de información entre los miembros de la organización. El cuarto determinante es la centralización y se refiere a la distribución del poder dentro de la organización. La rotación de una organización, según su hipótesis, es baja si el pago, el grupo primario y la comunicación son altos, mientras que un alto nivel de centralización, resultaba en una alta rotación. Por su parte, Chen et al (2011) considera que a pesar de que las investigaciones sobre la rotación de personal afirman que la satisfacción en el trabajo juega un papel importante, -incluso, aunque varias teorías sugieren relaciones longitudinales entre la satisfacción laboral y las intenciones de rotación, no han explicado suficientemente

por qué, cómo y cuándo los cambios en la satisfacción del trabajo ejercen influencias únicas sobre las decisiones de rotar. Asimismo, considera que la mayoría de las investigaciones han considerado la satisfacción en el trabajo y las intenciones de rotación, de manera estática y no han considerado su aspecto dinámico.

Factores Propuestos Por Practicantes

De acuerdo con Morales (2011), se considera, en que hay una brecha entre los académicos y los practicantes (gerentes y administrativos) por lo que no inciden significativamente sus resultados de investigación en la práctica; en segundo lugar expone algunos modelos, por ejemplo el de Roseman (1981), el cual considera "que la rotación tanto voluntaria e involuntaria, deseable e indeseable incurre en costos, tanto económicos y sociales que son responsabilidad de los gerentes tratar de minimizar" (citado por Morales, 2011, p.79); mientras que, Hill, Lee (1989), vice-presidente ejecutivo de IMEC, empresa maquiladora *Shelter* en Tijuana consideraba que el mayor riesgo para la salud de una maquiladora era la rotación de personal debido a que con la inestabilidad laboral no se puede alcanzar la capacitación y la experiencia y no le permitirá a la empresa cumplir con las exigencias de eficiencia y costos en un mercado internacional competitivo. Por su parte, Branham (2005) con la colaboración del Instituto Saratoga realizó una investigación en base al análisis de la base de datos de encuestas de salida y de empleados actuales. Branham (2005 citado por Morales, 2011, p. 96) buscó identificar las 7 causas que motivan a dejar el empleo siendo éstas: 1) El empleo o el lugar de trabajo no es como se esperaba 2) Falta de adecuación entre el puesto y la persona, 3) Poca asesoría y retroalimentación, 4) Poco crecimiento y desarrollo, 5) Sentirse devaluado y no obtener reconocimiento, 6) Stress por exceso de trabajo y vida-carrera y 7) Desconfianza en los líderes de la organización.

METODOLOGÍA

El presente trabajo se enmarca en el enfoque cuantitativo, parte del diseño no experimental-transversal y tiene un alcance descriptivo. Para la aplicación del instrumento se contempló un muestreo no probabilístico por conveniencia. Con el fin de conocer el tamaño de la población se consultó el registro de Estadística Integral del Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación 2016-2, realizado por el Instituto Nacional de Estadística y Geografía (INEGI) la cual es de 21,055 empleados en 86 establecimientos en la ciudad de Ensenada. A partir de estos datos, se definió un tamaño muestral de 377 empleados (nivel de confianza 95%). Cabe destacar, que por ello se realizó un pilotaje del cuestionario en el cual se encuestó a **191** empleados (nivel de confianza 95%), obteniendo un coeficiente de alfa de Cronbach del **0,965.** Para la determinación de la muestra se aplicó la siguiente fórmula para una población finita, es decir conocemos el total de la población y deseamos saber cuántos del total tendremos que estudiar:

$$\boldsymbol{n} = \frac{\_z2\ \ N\ P\ Q}{e^2\ \ (N-1) + z^2\ \ PQ} \qquad (1)$$

Dónde:

N = tamaño de la población
Z = 95% Coeficiente de confianza
P = proporción poblacional ajustada (Q = 1-P)
e = 5% error máximo admisible
n = tamaño de la muestra

Los sujetos de estudio de la presente investigación son los trabajadores operativos de las maquiladoras de Ensenada, B.C. de los distintos sectores industriales, puesto que interesaba recibir información importante

proporcionada por los mismos acerca de los factores que influyen o determinan la rotación (voluntaria) de personal.

Particularidades del Cuestionario

El cuestionario estuvo conformado por 85 ítems; 9 destinados a la detección del perfil sociodemográfico (características personales), 5 al perfil académico (características académicas del sujeto), 17 al perfil del trabajo (características del trabajo actual, del último trabajo y de búsqueda de empleo) y 54 a la evaluación de los distintos factores de incidencia en la rotación de personal (factores intrínsecos, factores extrínsecos y factores contextuales). Los ítems de la dimensión de la percepción de factores de incidencia en la rotación del personal se organizaron, a su vez, en categorías de análisis y las preguntas debían responderse mediante una escala tipo Likert con cinco opciones de respuesta (totalmente en desacuerdo, en desacuerdo, indeciso, de acuerdo y totalmente de acuerdo).

RESULTADOS

A continuación se describe de manera empírica los resultados del pilotaje del instrumento el cual se aplicó a 191 empleados de empresas maquiladoras de Ensenada, Baja California, con la finalidad de determinar si los ítems descritos en el instrumento son los más adecuados para obtener la información que permitirá analizar y concluir cuales son los factores que influyen o determinan la rotación (voluntaria) de personal. Así mismo, se pueden mencionar las variables tales como: Factores de incidencia en la rotación, Perfil sociodemográfico, Perfil académico y Perfil del trabajo con sus respectivas dimensiones e indicadores.

Factores de Incidencia en la Rotación

Como se puede apreciar en la Tabla 1, se describen los Factores de incidencia en la rotación a través de sus dos dimensiones: Factores Contextuales y Factores Internos, con sus respectivos Indicadores e Items. El porcentaje más alto en cuanto a la frecuencia de la respuesta De acuerdo por parte de los encuestados es de 73.8 correspondiente al indicador Clima organizacional de la dimensión Factores Contextuales.

Tabla 1: Dimensiones Que Inciden en la Rotación de Personal

Dimensión	Indicador	Ítem	Porcentaje de acuerdo
Factores Contextuales	Clima organizacional	Coopero de manera continua con mis compañeros para realizar las actividades pertinentes.	**73.8%**
Factores Internos	Compromiso y satisfacción con el cargo desempeñado	Me siento comprometido con mi trabajo.	70.2%
Factores Contextuales	Flexibilidad de la empresa	La empresa me otorga permisos cuando los requiero.	66.5%
Factores Internos	Compromiso y satisfacción con el cargo desempeñado	Considero que soy parte importante de la empresa.	60.7%
Factores Contextuales	Políticas de empresa	Los criterios utilizados para conceder aumentos salariales son conocidos de todos los empleados.	60.2%
Factores Internos	Compromiso y satisfacción con el cargo desempeñado	En el curso de inducción, me comunicaron de manera oportuna las políticas y procedimientos concernientes a mi puesto.	59.7%
Factores Contextuales	Flexibilidad de la empresa	El horario de trabajo siempre ha sido el establecido en el contrato laboral.	59.7%

Fuente: Elaboración propia

Perfil Sociodemográfico

Características personales: El encuestado promedio es hombre. La media de edad es de 22 años. Es casado, no tiene hijos. Trabaja 47 horas por semana. Percibe un salario de $1,200 pesos a la semana. Es propietario de la vivienda en la que vive. El material con la que está construida es de concreto y cuenta con dos habitaciones.

Perfil Académico

Características académicas del sujeto: La mayoría de los encuestados terminó el nivel medio superior. Actualmente no estudia y cuenta con dos certificaciones.

Perfil del trabajo

Características del trabajo actual: El encuestado recibió capacitación al inicio del trabajo, y de manera constante recibe distintos cursos de capacitación. Además, el encuestado seleccionó las prestaciones y el percibir un mejor salario como motivo por el cual se incorporó a la empresa en la que actualmente trabaja. La media tiene más de 20 meses trabajando en la empresa y no tiene intenciones de abandonar su trabajo. Sin embargo, las razones por las que ingresó son las mismas por las cuales cambiaria de trabajo, ya que no recibe bonos ni incentivos. Empero, una de las estrategias utilizadas por la empresa para motivar a su personal, son las promociones y algunos beneficios sociales, como las prestaciones en el periodo vacacional y vales de alimentos.

CONCLUSIONES

Sin duda alguna, las empresas maquiladoras, se enfrentan a los nuevos retos tratando de incrementar su eficacia, su eficiencia, sus estándares de calidad y el potencial del capital humano. Siendo necesario cada vez más, que las organizaciones se preocupen por crear las condiciones óptimas de trabajo que permita generar el bienestar laboral de las personas que laboran en las mismas, haciéndolos sentir parte de la empresa. La rotación de personal, se ha analizado desde su conceptualización, que en la mayoría de los casos tiene que ver con la salida del trabajador de una empresa en un tiempo determinado de manera voluntaria y por diversas causas; en este sentido, se han desarrollado los modelos propuestos por los economistas, los sociólogos y los psicólogos en donde se analizan diferentes variables. En este trabajo de investigación se describieron los Factores de incidencia en la rotación a través de sus dos dimensiones: Factores Contextuales y Factores Internos, con sus respectivos Indicadores e Items. El porcentaje más alto en cuanto a la frecuencia de la respuesta De acuerdo por parte de los encuestados es de 73.8 correspondiente al indicador Clima organizacional de la dimensión Factores Contextuales. Finalmente, a raíz del pilotaje del instrumento, se eliminaron aquellos ítems que arrojaron un nivel bajo de confiabilidad o que resultaron confusos y/o redundantes para quienes respondían, lo que supuso la supresión de 8 ítems de la encuesta tipo escala de Likert y 6 de los perfiles sociodemográfico, académico y del trabajo. Esto último, con el fin de dar mayor consistencia, validez y confiabilidad al instrumento para su próxima aplicación con la muestra representativa de la población de empleados (377 empleados) que operan en la Industria Maquiladora Exportadora de la ciudad de Ensenada, Baja California.

REFERENCIA

Allen, D. (2008), “Retaining talent: A Guide to Analyzing and Managing Employee Turnover”, SHRM *Foundation Effective Practice Guidelines Series*, p. 1– 43.

Besich, J. (2005), Job embeddedness versus traditional models of voluntary Turnover: a test of voluntary turnover prediction, *Tesis Doctoral*, University North Texas

Boswell, W. R., Boudreau, J. W., y Tichy, J. 2005. The relationship between employee job change and job satisfaction: The honeymoon-hangover effect. *Journal of Applied Psychology,* 90: 882–892.

Branham, L. (2005); *The 7 Hidden Reasons Employees Leave*; New York: AMACOM

Carrillo, J. & Hualde. A. 1998. "This Generation Maquiladoras? The DelphiGeneral Motors Case", Journal of Borderland Studies, Vol. XIII, N° 1, pp.79-97.

Carrillo, J., & Santibáñez, J. (1993). Obtenido de Rotación de personal en las maquiladoras de exportación en Tijuana.

Carrillo, J. & Santibáñez, J. (2001); "*Rotación de Personal en las Maquiladoras*"; 2da. Ed. México; Plaza y Valdés, S.A.0 de C.V.

Chen, G., et al. (2011). "*The Power of Momentum: A New Model of Dynamic Relationships Between Job Satisfaction Change and Turnover Intentions.*"Academy of Management Journal, 54(1), 159-181"

Contreras, O. 2000. *Empresas Globales, Actores Locales: Producción Flexible y Aprendizaje Industrial en las Maquiladoras*, México, El Colegio de México.

De la O, M, (1998), La modernización y la cultura de la corresponsabilidad en la industria maquiladora. En Guadarrama Olivera, Rocío (Coord.) Cultura y Trabajo en México. Estereotipos, prácticas representaciones, México: UAM.

Farris, G. (1969), a predictive study of turnover, Massachusetts Institute of Tecnology Working paper Alfred P. Sloan School of management, October, pp. 427- 469

Garcia, B. & Rivas, L., (2008) "A turnover perception model of the general working population in the Mexican cross-border assembly (maquiladora) industry, Innovar Vol. 1 no. Sao Paulo.

Gutiérrez, O. (2012) "La rotación del personal obrero
en la industria maquiladora de exportación en Tijuana, Baja California". *Tesis Doctoral*, sustentada en La universidad Autónoma de Baja California, Facultad de Ciencias Administrativas 2012.

Hill, Lee (1989); "*Personnel Turnover: A Threat to the Maquiladora Industry*"; Presentation ante la XVI Convención de la Industria Maquiladora de Exportación; Octubre.

Kopinak, Katherine. (1996). Desert Capitalism, Tucson, University of Arizona Press.

Luu, L. & Hattrup, K. (2010). An Investigation of Country Differences in the Relationship Between Job Satisfaction and Turnover Intentions. *Applied H.R.M. Research*, Volume 12, Number 1, pages 17-39.

March, J. & Simon, H. (1958); "*Organizations*"; NewYork John Wiley y Sons Farrar;
Mcfarlane, L. & Martin, H. (1989). Job satisfation and organizational commitment in relation to work perfomance and turnover intention, *Human Relatiions,* Volume 42, Number 7 , pp. 625-638.

McKirchy, K. (1998). *Powerful performance appraisals how to set expectations and work together to improve performance*: Franklin, N. J., Carrer Prees

Mobley, W., Griffeth, R., Hand, H. y Meglino, B. (1979). Review and conceptual analysis of the employee turnover process. *Psychological Bulletin*, 86, 493-522.

Mobley, W. (1977). Intermediate linkages in the relationship between job satisfaction and employee turnover. Journal of Applied Psychology, 77: 237–240.

Mobley, W. (1982). Some Unanswered Questions in Turnover and Withdrawal Research, *Academy of Management Review*, Vol. 7. No. I. p. 111-116

Morales, J. (2011) "Evaluación de los factores que determinan la rotación voluntaria de personal directo en empresas maquiladoras de Tijuana, B.C. México, 1999-2009 *tesis Doctoral*, México, Universidad Autónoma de Baja California.

Price, J. (1977) *The Study of turnover*, Ames, IA: Ioawa State University Press.

Price, J. L. & Mueller, C. W. (1986). Absenteeism and turnover of hospital employees. Greenwich, CT: JAI Press

Price, J. (2004);"*The Development of a Causal Model of Voluntary Turnover*"; Information Age Publishing; Greenwich, Connecticut

Reynolds, L., (1951).*The Structure of Labor Markets*, 1st Edition; New York, Harper y Brothers; Slichter, S. (1919) *The Turnover of Factory Labor*; New York (, D. Appleton and Company.

Steel, R. P. 2002. Turnover theory at the empirical interface: Problems of fit and function. *Academy of Management Review,* 27: 346–360.

Tanovaa, C. and Holtom, B. (2008), Using job embeddedness factors to explain voluntary turnover in four European countries The International Journal of Human Resource Management,Vol. 19, No. 9, September, 1553–1568

Ton, Z., & Huckman, R. (2008. Managing the Impact of Employee Turnover on Performance: The Role of Process Conformance. Organization Science, 19(1): 56-68.

COMPORTAMIENTO QUE PRESENTA LA GENERACION SILENCIOSA RESPECTO A LA MODA

Juana María Saucedo Soto, Universidad Autónoma de Coahuila
Alicia Hernández Bonilla, Universidad Autónoma de Coahuila
Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila
Alicia de la Peña de León, Universidad Autónoma de Coahuila
Rebeca Valeria Ávila Rocha, Alumna coautora

RESUMEN

La moda es parte del aspecto cultural de un país, independientemente de la edad y generación, se llevan a cabo una serie de prácticas de consumo para adquirir los bienes, que además de ser parte de una necesidad, también suelen considerarse un gusto social; una generación de acuerdo con Kotler & Armstrong (2011) es un grupo de personas cuya edad es semejante y vivieron en una misma época. El objetivo de este trabajo de investigación es analizar comportamiento y consumo referente a moda en la generación silenciosa. Se llevó a cabo una investigación de carácter descriptivo y exploratorio, con una muestra de 200 personas. Se validó instrumento de 40 ítems obteniendo un Alfa de Crombach de .945. Los resultados en relación a los constructos analizados señalan que existe diferencia significativa entre rangos de edad; los que muestran mayor interés en estos aspectos son los que van de los 70 a los 80 años de edad. Se puede concluir que en general son personas con gustos y costumbres tradicionales.

PALABRAS CLAVE: Generación Silenciosa, Marca, Moda, Hábitos de Compra

SILENT GENERATION´S BEHAVIOR REGARDING FASHION

ABSTRACT

Fashion is part of a country's cultural aspects, independently of age and generation, a series of consumption actions take place in order to acquire the goods that more than satisfying a necessity, are considered to be part of societies' liking; in the words of Kotler & Armstrong (2011) a generation is a group of people who belong to the same era and whose ages are similar. The goal of this research project is to analyze behavior and consumption related to fashion in the silent generation. An exploratory-descriptive research with a 200-people sample took place. A 40-item instrument was validated, obtaining by these means, a .945 Chrombach Alpha. The results, in terms of the analyzed constructs, point out a significant age-range difference to be in existence; the ones who show more interest in these aspects are the 70 to 80 years old. It can be concluded that in general, they are people with traditional inclinations and preferences.

JEL: M3

KEYWORDS: Silent Generation´S, Brand,Fashion**,** Shopping Habits

INTRODUCCIÓN

Es indiscutible que constantemente el mercado está cambiando, que el consumidor evoluciona y se ve afectado en su estilo de vida, se crean nuevas tendencias de consumo y, por tanto, cambian sus hábitos de compra referentes a moda, alimentación, música, diversiones, etc. Es necesario conocer las actitudes y

rasgos característicos del consumidor y tratar de entender la forma más adecuada de consumo que domina en ellos, tomando en cuenta la generación a la que pertenecen, ya que cada una tiene una forma característica de ser, de vestir, trabajar, pensar, conducirse, cuentan con un estilo de vida propio y se deben diseñar estrategias de Marketing apropiadas para generar un estímulo de compra. Hay aspectos que están muy relacionados con nuestra edad, por ejemplo, se presentan en la vida decisiones que pueden parecer tan intrascendentes como estar al tanto de la moda actual o como el hecho de la frecuencia con que comemos; estos factores, aunque parezca simple, pueden hacer la diferencia entre una generación y otra. Para mucha gente mayor salir de compras es gratificante y divertido Grayson (1999); hay que generar confianza y ofrecer valor al cliente, ya que ellos imponen sus propias reglas para consumir, hoy por hoy son un reto difícil de entender sobre todo las personas de la generación silenciosa, por el contraste tan fuerte que se presenta entre su estilo de vida tradicional de consumo durable contra los mercados vertiginosos con los que tienen que lidiar. Roberts (2005) refiere que los clientes adquieren marcas conocidas que representan expresiones personales o estilos de vida. Volli (2001) cita que en la moda lo que hoy gusta, mañana será desechado y en las personas de la generación silenciosa resulta más impredecible, debido a que sus gustos parecen estancarse en un tiempo y momento determinado de su vida. Se sugiere que los negocios investiguen permanentemente los hábitos de compra de sus clientes para satisfacerlos, pues el desconocimiento, la poca atención y la ausencia de estrategias son cruciales para mantenerse en el mercado y estar si no un paso adelante, cuando menos a la par de sus competidores.

REVISIÓN LITERARIA

Sin duda las generaciones son un tema interesante de estudio por sus rasgos característicos, resultan tan atractivas que se escriben libros/artículos sobre ellas, son tema de análisis en noticieros, se hacen trabajos de investigación, ya que sus peculiaridades permiten incursionar en una amplia gama de temas. Cada generación tiene una forma característica de ser, de vestir, expresarse, trabajar, pensar, conducirse, cuentan con un estilo de vida propio, todo está en función a los sucesos históricos, culturales y socio-económicos en que vivieron, así como el país en el que han crecido. De acuerdo con Kotler & Armstrong (2011) una generación se conceptualiza como un grupo de personas cuya edad es semejante y vivieron una misma época, ello hace que sus características de personalidad sean muy similares, que comparten valores, creencias y rasgos conductuales. Kotler y Keller (2012) clasifican a la generación silenciosa como: grupo de personas que nació entre 1927 y 1947; quienes tienen actualmente entre 70 y 90 años, en sus vidas hubo dos grandes eventos significativos que los marcaron: sobrevivieron a la Gran Depresión de los años 30′s y fueron partícipes de la victoria de la Segunda Guerra Mundial, esto hizo que hubiera crecimiento económico y social; sus valores más destacados son: dedicación, trabajo arduo, respeto, lealtad a sus actividades laborales, prefieren el trabajo individual, son conservadores y extremadamente tradicionalistas, partidarios de estructurar una vida en familia, construyeron los cimientos de muchas de las grandes empresas que conocemos, ostentaron puestos ejecutivos y sólo les interesaba producir. Todos estos atributos los hicieron fuertes y callados, de ahí deriva su nombre: generación silenciosa.

Desde el punto de vista mercadológico con ellos las marcas empiezan apenas a hacer su aparición, pero no a impactar, es necesario reconocerlos para poder diseñar estrategias de Marketing a la medida, pues al tomar en cuenta sus características y comportamientos se entabla una relación más estrecha y se llega a ellos con mayor facilidad. De acuerdo con Kotler (2004), Mulligan (2010) y Aaker (2002) una marca es un signo o símbolo perceptible por cualquiera de los sentidos que permite identificar o diferenciar entre varias opciones. Es indiscutible que han tenido que adaptarse a la evolución generacional, con el propósito de atenderlos. Por su parte Roberts (2005) refiere que los clientes adquieren marcas conocidas que representan expresiones personales o estilos de vida y que se consideran un atributo psicológico del producto. Para muchos adultos mayores es gratificante y hasta divertido salir de compras, según Grayson (1999), “casi todos los productos o servicios pueden ser vendidos o consumidos como entretenimiento”, Holbrook (1999) dice que la diversión en las compras puede ser definida como el grado en el que el desarrollo de una actividad es percibido como algo placentero y lúdico. El Marketing considera a esta diversión parte de la

actividad de consumo (Holt, 1995) y medio para crear relaciones Deighton y Grayson, (1995). Comprar brinda placer, si es grata la percepción que se tiene de una tienda departamental, centro comercial, mall, respecto a las características del producto, de la marca, personal, establecimiento, del horario de servicio, la ubicación del negocio, mobiliario, espacios, estacionamiento, etc., es propicio que se dé el consumo y un alto grado de felicidad en las personas mayores. Alarcón (2006) cita que la felicidad es un estado afectivo de satisfacción plena que experimenta subjetivamente la persona en posesión de un bien anhelado; entonces puede ser entendida como sinónimo de bienestar subjetivo y refiere que lo conforman cuatro dimensiones principales:

Sentido positivo de la vida: Personas optimistas que expresan que los problemas, hay que resolverlos y tratar de buscar la mejor salida en bien de los involucrados (Seligman, 2003)

Satisfacción con la vida: Personas complacidas e inmensamente felices por haber obtenido lo que anhelaban lograr en vida. Yuste et al. (2004) dicen que este tipo de satisfacción incluye proyectos a un futuro y no sólo el presente.

Realización personal: Estar complacido contigo mismo por lo alcanzado a lo largo de tu vida y ver cumplidas tus aspiraciones personales

Alegría de vivir: Les es grato disfrutar de la vida, verse y sentirse bien para seguir maravillándose de lo que hacen (Alarcón, 2006).

Veenhoven (2008) realizó un estudio sobre felicidad en varios países europeos en adultos mayores en el que encontró que opinan que la vida en términos generales es satisfactoria. Morales (2006) En otro estudio para medir felicidad realizado en el Ann Arbor Healthcare System de la Universidad de Michigan con 540 adultos de dos grupos; uno de 30 a 60 años y otro con más de 60, encontró que las personas más grandes eran más felices y esto se debía a que por las experiencias de vida ellos se adaptaban a los problemas para llevar una vida tranquila y no conflictuarse con las situaciones. El hecho de sentirse bien física y mentalmente es una característica muy peculiar de la vida moderna y en estas generaciones se ha acentuado notablemente estar así, les permite ser independientes y poder moverse para salir de compras a los centros comerciales/tiendas y disfrutar de todos los placeres que perciben que les ofrecen, es entonces cuando nace en ellos el deseo de complacerse dándose sus gustos y lujos satisfaciendo sus necesidades, sienten además que el tiempo dedicado específicamente a ellos y a lo que les gusta vale la pena. Consumir es una forma de relacionarse con las demás personas y permite formar su identidad y más cuando se trata de ropa, ya que imprime un estilo personal propio.

Cita Cortina (2002) el consumo es una parte valiosa en la vida de las personas ya que despierta la capacidad de desear artículos novedosos. Por su parte Alonso (2007) refiere que comprar no solamente es destinar nuestros recursos, tiempo, entusiasmo y emoción a la obtención de lo que deseamos, sino que se estrechan las relaciones interpersonales y cada ser humano se imprime un sello especial que lo diferencia de los demás. Cabe señalar que la moda no es solamente dotar de estilos diferentes para que los clientes satisfagan sus necesidades desde el punto de vista de consumo, la prenda representa la transitoriedad de la moda, por tanto, como cita Volli (2001) lo que hoy gusta, mañana será desechado y se debe precisamente a los patrones generacionales que marcan tendencia. Para Barthes (1978) la moda es un lenguaje de signos, principalmente a partir de su manifestación visual. Al elaborar una prenda de una zona en especial, se reflejan conocimientos culturales propios de la región Weller (2003), consecuentemente, la moda no sólo es vender Pratt (2008) la moda encierra una serie de sentimientos propios de una generación, sólo unos pocos ejercen la moda, el resto la imita, en marketing se deben conocer las necesidades del cliente objetivo para llegar a ellos certeramente. La moda expresa la cohesión del grupo hacia dentro y su diferenciación hacia fuera.

METODOLOGÍA

Esta investigación es de carácter descriptivo y exploratorio, se obtiene un tamaño de muestra de 200 personas que van de un rango de los 70 a los 90 años de edad. Se diseñó instrumento de 40 ítems, conformado de preguntas categóricas y escala de Likert cuyos constructos de estudio fueron: consciente de la moda, hedonista, consciente de la marca, consciente de la calidad, se validó obteniendo un Alfa de Cronbach de .945. El análisis de información se hizo con el paquete estadístico SPSS versión 21, realizando tablas de contingencia y Prueba de Kruskal Wallis.

RESULTADOS

Las variables demográficas independientes utilizadas en la investigación fueron: edad, sexo, estado civil, ocupación y nivel de estudios. De las personas encuestadas el 67% eran mujeres y 33% hombres. El 59% tenían entre 70 y 75 años de edad, el 22% estaba entre 76 y 80 años. 62.5% casados, el 63.5% se dedican al hogar. El nivel de estudios predominante fue primaria con 40% y un 23% con secundaria. Se realizó el análisis en 4 Constructos: consciente de la moda, hedonista, consciencia de marca y consciencia de calidad. Con respecto al *constructo consciente de la moda* se realizó la prueba de Kruskal Wallis utilizando como variable independiente la edad y se encontró que 7 de las 10 variables que pertenecen al constructo tienen un nivel de significancia < a .05, lo que representa que si hay diferencia significativa entre los 5 rangos de edad, (Tabla 1)

Tabla 1: Constructo Consciente de la Moda

Estadísticos de contraste[a,b]

	La ropa a la moda significa mucho para mi	Usualmente visto de moda	Estoy interesado en la ropa de moda	Para mí la ropa a la moda es un producto importante	Me considero un experto en moda	La ropa a la moda es una parte significativa en mi vida	Voy de compras para mantener las tendencias de moda	Me es familiar la ropa a la moda	Siento que conozco todo acerca de la ropa a la moda	Soy un experto usando ropa a la moda
Chi-cuadrado	7.681	9.006	6.606	9.339	39.461	4.111	23.525	12.725	14.667	9.865
gl	3	3	3	3	3	3	3	3	3	3
Sig. asintót.	.053	.029	.086	.025	.000	.250	.000	.005	.002	.020

a. Prueba de Kruskal-Wallis

b. Variable de agrupación: Edad

Se realizó la prueba Prueba de Kruskal-Wallis, es decir, un estadístico de contraste utilizando como variable independiente la edad. Se busca identificar si es relevante a la hora de seguir la moda en la generación silenciosa, encontrándose que el grupo de variables que integran el constructo consciente de la moda conformado por diez ítems, arroja que siete de ellos tienen una significancia < a .05 lo que indica que si existe diferencia significativa entre los rangos de edad establecidos en los sujetos de estudio, esto quiere decir que los adultos mayores que tienen entre 70 y 80 años son los más conscientes de la moda.

Las personas con edades entre 76 y 80 años tienen los rangos más altos en cuanto a considerarse más expertos en moda y acudir a las tiendas a buscar ropa apropiada a su estilo de vestir, aunque el porcentaje sea pequeño (13%) es un grupo de personas que convivieron con la época en que los grandes diseñadores empezaron a introducir en el mercado los modelos más novedosos en cuanto a moda se refiere. Por otra parte las personas de 70 a 75 años sus rangos más altos se refieren al conocimiento que tienen de la moda y su uso. Con respecto al *constructo hedonista*, que se define como la característica para medir el grado en donde un consumidor encuentra la actividad de comprar disfrutable y compra sólo por diversión, al aplicar la Prueba de Kruskal-Wallis todas las variables excepto: si vale mi tiempo al comprar en las tiendas, muestran un nivel de significancia < a .05 lo que significa que si existe una diferencia significativa entre los 5 rangos de edad, siendo las categorías de 70 a 75 y 76 a 80 años son aquellas personas que son más hedonistas. (Tabla 2)

Tabla 2: Constructo Hedonista

Estadísticos de contraste[a,b]

	Comprar ropa no es una actividad placentera	Ir a comprar ropa es una de las actividades que más disfruto	Si vale mi tiempo al comprar en las tiendas	Comprar ropa satisface mi sentido de curiosidad	Disfruto comprar por diversión	Hago mis compras rápidamente	Comprar ropa es tiempo perdido
Chi-cuadrado	15.203	32.710	7.379	10.661	18.390	25.121	38.700
gl	4	4	4	4	4	4	4
Sig. asintót.	.004	.000	.117	.031	.001	.000	.000

a. Prueba de Kruskal-Wallis

b. Variable de agrupación: Edad

Al realizar la prueba Prueba de Kruskal-Wallis, utilizando como variable independiente la edad, se busca conocer si es relevante en el constructo hedonista de la generación silenciosa: El grupo de variables que integran el constructo son siete ítems, el resultado arroja que seis de ellos tienen una significancia < a .05 lo que indica que si existe diferencia significativa entre los rangos de edad establecidos en los sujetos de estudio, con el resultado obtenido se detecta que los adultos mayores que tienen entre 70 y 80 años son los que más disfrutan el comprar en las tiendas.

Se puede encontrar una diferencia entre los rangos de edad, el grupo de personas que se encuentran entre 70 y 75 años tienen una mayor tendencia a realizar sus compras en una forma más rápida y sólo el 11% disfrutan esta actividad como placentera. Las personas de 76 a 86 años consideran el acto de comprar como una actividad grata, el 15% considera que comprar ropa es una de las actividades que más disfrutan en la vida. Probablemente esto se deba a que cuenta con mayor tiempo disponible, ya que la mayoría se dedican al hogar y como sus responsabilidades son menores, pueden dedicar más tiempo a recorrer las tiendas y disfrutar de esa actividad como un acto lúdico. Como muestra la Tabla 3, todas las variables del *constructo consciencia de marca*, excepto las tiendas departamentales agradables y de especialidad me ofrecen la mejor ropa, tienen un nivel de significancia < a .05, por lo tanto las diferencias entre los rangos de edad son significativas, el grupo de personas que van de los 70 a 75 años de edad son quienes presentan mayor consciencia de marca, ellos consideran que las marcas que más se anuncian son las mejores y por lo tanto son las que prefieren comprar, están conscientes que a mayor precio mejor calidad. Este segmento es menos compulsivo y menos propenso a cambiar de marca, porque son más expertos, exigentes y escépticos y tienden a comprar marcas que han comprado a lo largo de los años y que inclusive pasan a las siguientes generaciones a manera de prescriptores.

Tabla 3: Constructo consciente de la marca

Estadísticos de Contrastea,B

	Las marcas que más se anuncian	Las marcas de ropa reconocidas son las mejores para mi	Las marcas de ropa más caras son	Prefiero comprar marca de ropa vendidas	Mayor costo en la ropa, mejor calidad	Tiendas departamentales agradables
Chi-cuadrado	10.751	47.271	35.082	38.990	16.989	8.068
gl	4	4	4	4	4	4
Sig. asintót.	.030	.000	.000	.000	.002	.089

a. Prueba de Kruskal-Wallis

b. Variable de agrupación: Edad

Prueba de Kruskal-Wallis, se pretende identificar si la edad es relevante a la hora de buscar marcas en el proceso de compra. De las seis variables que integran el constructo de consciencia de marca, se identificó que sólo una variable no es significativa, las demás arrojan un nivel de significancia < a .05, lo que indica que si existe diferencia significativa entre los rangos de edad establecidos en los sujetos de estudio. El rango de edad que presenta mayor consciencia de marca es el grupo de personas representado por aquella que actualmente se encuentran en el rango de edad que va de los 70 a 75 años de edad.

Respecto al *constructo de la consciencia de la calidad*, todas las variables excepto las siguientes: conseguir muy buena calidad es importante para mí y cuando de comprar ropa se trata, trato de conseguir lo mejor; tienen un nivel de significancia < a .05, por lo tanto las diferencias entre los rangos de edad son significativas, en la categoría de edad de los 70 a 75 años se encuentra un 11.5% que son quienes tratan de comprar la mejor calidad en ropa. Este porcentaje es bajo debido a que las personas que pertenecen a este rango tuvieron que vestir en forma austera, ya que la poca disponibilidad de recursos sólo les permitía confecciones limitadas y sobrias, de tal manera que buscaban la calidad en las pocas prendas de las que disponían

Tabla 4: Constructo Consciente de la Calidad

Estadísticos de Contraste[a,B]

	En general, trato de comprar la mejor de la calidad en ropa	Hago un esfuerzo especial para escoger la mejor calidad	Mis estándares y expectativas en la ropa que compro	Conseguir muy buena calidad es importante para mi	Cuando de comprar ropa se trata, trato de conseguir lo mejor
Chi-cuadrado	20.114	20.700	27.558	2.897	7.308
gl	4	4	4	4	4
Sig. asintót.	.000	.000	.000	.575	.120

a. Prueba de Kruskal-Wallis
b. Variable de agrupación: Edad

El estadístico de contraste de Kruskal-Wallis, pretende identificar si la variable edad es relevante en el constructo de consciente de la calidad, encontrándose que 3 de las 5 variables que lo componen presentan un nivel de significancia < a .05, por lo cual se establece que si existe diferencia significativa en los rangos de edad de la muestra, las variables fueron: en general trato de comprar la mejor calidad en ropa, hago un esfuerzo especial para escoger la mejor calidad y mis estándares y expectativas en la ropa que compro son muy altos. El rango de edad que presenta mayor consciencia de calidad es el de 76 a 80 años.

CONCLUSIONES

La mayor parte de personas encuestadas pertenecientes a la generación silenciosa en todos los rangos de edad fueron mujeres; más de la mitad de la muestra están casados, más de la mitad se dedican al hogar, el nivel de estudios predominante fue primaria. Con estas características al analizar los factores relacionados con su comportamiento en cuanto a: consciente de la moda, hedonista, consciente de la marca y consciente de la calidad, se pudo identificar que la mayoría de ellos son personas con gustos y costumbres tradicionales y sólo las categorías de edad de los 70 a los 80 años eran los que más estaban interesados en esos aspectos, aunque en porcentajes pequeños. Se encontró al haber hecho una revisión referencial exhaustiva que no hay investigaciones en sí que traten el tema del significado que tiene en las personas pertenecientes a la generación silenciosa la moda, las marcas, lo que representa para ellos la actividad de compra, las necesidades que satisface, el conocimiento que tienen acerca de las tendencias y que hablen del comportamiento propio de las personas mayores al respecto.

Los resultados de este trabajo de investigación revelan que las personas mayores no son innovadoras, sólo un porcentaje pequeño considera divertido comprar ropa nueva, prefieren ir a las mismas tiendas, consideran que las marcas con precios altos son de buena calidad, sin embargo, la mayoría prefiere comprar las marcas más vendidas, en teoría se supone que este es un acto que brinda placer y alegría a las personas, sobre todo a las de la tercera edad, ya que sus intereses y tiempo disponible les permite gozar de hacerlo, les representa distracción y entretenimiento, además permite que interactúen y socialicen al momento de salir a hacer sus compras y les brinda felicidad, pero los datos obtenidos en este trabajo no concuerdan en realidad con lo escrito en la literatura. Se observa que hay una marcada tendencia entre las personas que van de los 70 a los 75 años de edad por adquirir prendas que dentro de su contexto son consideradas socialmente aceptables y normales, es decir, sus gustos son conservadores, les atrae la moda discreta y de calidad, ello se debe básicamente a su formación tradicionalista; es un hecho que las compras norman identidad y marcan diferencias que dan lugar a su estilo de vida, no sólo es adquirir por adquirir, aunque se trate de personas mayores está latente en ellas una necesidad de aceptación y reconocimiento social, estas mismas características las vuelven fieles, ya que se pudo corroborar que no tan fácilmente se dejan llevar por las modas. Desde el punto de vista mercadológico, no cabe la menor duda que este segmento de la

población va en notable aumento, es necesario desarrollar estrategias de marketing que permitan atender una demanda que es estable y madura en todos sentidos. Un hallazgo de la investigación arroja que son consumidores muy cautelosos y valoran más a la hora de comprar, debido a que disponen de tiempo para analizar y escudriñar, otro aspecto interesante está relacionado en que las tiendas no se adaptan a sus condiciones físicas, ya que en ocasiones les resulta difícil poder abrir un paquete, las letras de las etiquetas concretamente son demasiado pequeñas para ellos, los diseños no se adaptas a sus necesidades (ergonomía), etc. Hay que generar y diseñar experiencias gratificantes de compra para este segmento de mercado, es necesario voltear hacia ellos.

REFERENCIA

Aaker, D. (2002). Construir Marcas Poderosas. (2a ed.). Barcelona: Ediciones Gestión 2000.

Alarcón, R. (2006). Desarrollo de una escala factorial para medir la felicidad. Revista Interamericana de Psicología, 40(1), 95-102.

Alonso, L. (2007) Consumo y ciudadanía. Revista Pueblos No.29. Texto disponible en http://www.revistapueblos.org.

Barthes, R. (1978). El sistema de la moda, Barcelona, Gustavo Gili (Comunicación Visual).
Cortina, A. (2002) Por una ética del consumo. Taurus, Madrid.

Deighton, J. & Grayson, K. (1995). Marketing and Seduction: Building Exchange Relationships by Managing Social Consensus. Journal of Consumer Research, 21(4), 660- 676.

Grayson, K. (1999). The Dangers and Oportunities of Playful Consumption. En Holbrook,
Holbrook, M. B. (1999). Introduction to Consumer Value. En Holbrook, M. B. (ed.), Consumer Value. A Framework for Analysis and Research (pp. 1-28). London: Routledge.

Holt, D. B. (1995). How Consumers Consume: A Typology of Consumption Practices. Journal of Consumer Research, 22(1), 1-16.

Kotler, P. (2004). Fundamentos de Marketing. México: McGraw-Hill Interamericana.
Kotler & Armstrong, 2011 Fundamentos de Marketing 11ava. Edición PEARSON
Kotler, P. y Keller, K. (2012) Dirección de Marketing, México: PEARSON.

Morales, M. (2006). Los seres humanos somos más felices en la vejez que en la juventud. Retrieved September 25, 2008, from http:// www.tendencias21.net/Los-seres-humanos-somos-mas-felices-en-lavejez- que-en-la-juventud_a1064.html

Mulligan, E. N. (21 de Junio, 2010). Why Your Brand Should Have a Purpose. Ad and Marketing News. AdvertisingAge. Recuperado de http://adage.com/columns/article?article_id=144535.

Pratt, Andy (2008) Cultural Commodity Chains, Cultural Clusters, or Cultural Production Chains? , Growth and Change, vol. 39, núm. 1, marzo, pp. 95- 103.

Roberts, K. (2005). Lovemarks: the future beyond brands. (2a ed.). New York: powerhouse Books.
Seligman, M. (2003). La auténtica felicidad. Barcelona, España: Vergara

Veenhoven, R. (2008). Calidad de vida y felicidad: no es exactamente lo mismo. Retrieved August 10, 2008, from http://64.233.169.104/

search?q=cache:mq66FYOwmbMJ:www2.eur.nl/fsw/research/veenhoven/Pub2000s/2001efulls.pdf+Medici%C3%B3n+de+la+felicidad+en+ancianos&hl=es&ct=clnk&cd=3&gl=ve
Volli, U. (2001) "¿Semiótica de la moda, semiótica del vestuario?", en La moda.

Representaciones e identidad, Barcelona, Gedisa/Revista deSignis, pp. 57-69
Weller, S. (2003) Fashion's Influence on Garment Mass Production: Knowledge, Commodities and the Capture of Value, Victoria, Victoria University

Yuste, N., Rubio, R., & Aleixandre, M. (2004). Introducción a la psicogerontología. Madrid, España: Pirámide.

BIOGRAFÍA

Juana María Saucedo Soto. Doctora en Administración y Dirección de Empresas por la Universidad Politécnica de Catalunya, Catedrático Investigador de Tiempo Completo. Responsable del Cuerpo Académico Administración de la Mercadotecnia. Se puede contactar en la Facultad de Mercadotecnia de la Universidad Autónoma de Coahuila, Unidad Saltillo.

Alicia Hernández Bonilla pasante de Doctor en Administración y Alta Dirección por la Universidad Autónoma de Coahuila, Catedrático Investigador de Tiempo Completo adscrita a las cátedras de Administración, Mercadotecnia Internacional., Estrategias de Negociación Internacional y Proyectos de Importación y Exporta. Se puede contactar en la Facultad de Mercadotecnia de la Universidad Autónoma de Coahuila, Unidad Campo Redondo, Saltillo, Coahuila México.

Bernardo Amezcua es doctor en ciencias administrativas con especialidad en comportamiento del consumidor y la responsabilidad social corporativa por el EGADE Business School. El Dr. Amezcua es profesor investigador de la Universidad Autónoma de Coahuila, desempeñando sus funciones en la Facultad de Mercadotecnia Unidad Saltillo,

Alicia De la Peña es doctora en Ciencias Administrativas, con especialidad en comportamiento del consumidor y responsabilidad social corporativa por el EGADE Business School. La Dra. De la Peña es profesora investigadora de la Universidad Autónoma de Coahuila. Colabora con el Cuerpo Académico de Administración de la Mercadotecnia. Actualmente desempeña sus funciones en la Facultad de Mercadotecnia Unidad Saltillo.

EL TRABAJO DE LAS MUJERES ¿UN FACTOR IMPORTANTE PARA DISMINUIR LA POBREZA?

Silvia Rodríguez Reyes, Universidad Autónoma de Coahuila
Fernando Agüeros Sánchez, Universidad Autónoma de Coahuila
Marleny Yajaira Reyes González, Universidad Autónoma de Coahuila

RESUMEN

A pesar de todos los adelantos que se están generando y favorecen a un sector de la población, desafortunadamente la pobreza sigue existiendo en todos los lugares y el hecho de que la mujer trabaje, puede ayudar a disminuirla. Pero también hace falta una preocupación y ocupación real de gobiernos de México por crear acciones que beneficien a un sector de la población muy vulnerable. En la actualidad muchas mujeres se ven en la necesidad de mantener a su familia o de contribuir al gasto familiar, pero no siempre las condiciones son adecuadas para que consigan trabajo o en ocasiones la pareja no le permite trabajar por existir todavía el machismo arraigado en algunas personas En esta investigación documental se verá como se mide la pobreza, las consecuencias en muchas ocasiones negativas que hacen percibir aún más grave este problema y se analizarán algunas sugerencias para mejorar la situación económica de las mujeres y sus familias

PALABRAS CLAVE: Pobreza, Mujer y Trabajo

"WOMENS'S WORK, AN IMPORTANT FACTOR IN REDUCING POVERTY?"

ABSTRACT

Despite all the advances that are being generated and favored by a sector of the population, unfortunately poverty continues to exist everywhere and the fact that women work can help to reduce it. But there is also a real concern and occupation of Mexican governments for creating actions that benefit a very vulnerable section of the population. Many women nowadays need to support their families or contribute to family expenses, but not always the conditions are adequate to get a job or sometimes the couple does not allow them to work because there is still the machismo rooted in some This documentary research will show how poverty is measured, the often negative consequences that make this problem even more serious, and will analyze some suggestions to improve the economic situation of women and their families

KEY WORDS: Poverty, Women and Work

INTRODUCCIÓN

Desde la formación de la familia la mujer se ha desenvuelto en la sociedad con roles muy estrictos, estaban en función de una organización: Patriarcal porque el hombre era quién tenía acceso a los recursos, Clasista pues con la aparición del mercado y la riqueza, surgieron diferentes niveles sociales y Autoritaria debido a que el hombre era quién tenía el poder. Las mujeres tenían un papel secundario, sólo se veía en ella la función reproductiva, el trabajo doméstico y el cuidado de los hijos (Lavalle Urbina, 1988) La historia de México conlleva un sinfín de situaciones dolorosas por las cuales han pasado los ciudadanos y las ciudadanas Mexicanas, México se ha liberado de grandes opresores conforme han pasado los años, sin embargo seguimos siendo esclavos de una educación machista donde la mujer a partir de los años 50´s ha buscado levantarse de entre los escombros que la tenían atada, la nula educación, la sumisión, el que el varón era el único sostén del hogar, todas estas creencias que por años fueron inculcadas a nuestras mujeres

mexicanas se ha ido poco a poco modificando, sin embargo a un a pesar de la búsqueda de igualdad y equidad de género todavía nos queda mucho trabajo por realizar, organizaciones importantes como la ONU han puesto su atención en la mujer y ha encontrado alianza en ella para buscar el desarrollo sostenible en temas importantes como la pobreza, el cuidado del medio ambiente, temas tanto sociales como de recursos naturales. Grandes personajes se han dado a la tarea de decirle al mundo, dirígete con la mujer en ella puedes encontrar grandes cambios, las evidencias hablan del papel de la mujer que hoy en día a tomado, el papel en la economía y como han girado su rumbo y se han sacudido los estigmas sociales, han logrado ser ellas jefas del hogar, quienes se encargan de sacar adelante a su familia, se dieron cuenta de que si a las mujeres les llega la educación puede haber grandes cambios positivos en su entorno, entre ellos la educación, la formación de talleres para capacitarlas etc, en este trabajo se analiza el impacto de la pobreza en México y el papel de la mujer tomada como una de las estrategias más importantes para contrarrestarla. Garantizar el cumplimiento de los derechos humanos de las mujeres y las niñas es uno de los compromisos prioritarios del gobierno federal; sólo con su pleno cumplimiento será posible alcanzar las potencialidades que tenemos y se logrará el crecimiento y el bienestar al que aspiramos. El Plan Nacional de Desarrollo (PND) asumió el compromiso de impulsar la igualdad sustantiva entre mujeres y hombres, como parte de su estrategia para que México alcance su máximo potencial. Sólo así el país podrá aspirar a ser un país democrático y participativo.(CNDH)

REVISIÓN DE LITERATURA

Pobreza

La Pobreza es la carencia de recursos necesarios para satisfacer las necesidades de una población o grupo de personas especificas, sin tampoco tener la capacidad y oportunidad de como producir esos recursos. . Sin duda la pobreza es relativa y se mide de diferentes formas. La definición de pobreza exige el análisis previo de la situación socioeconómica general de cada área o región, y de los patrones culturales que expresan el estilo de vida dominante en ella. Pobreza es sinónimo de necesidad, miseria y escasez**,** y se deriva del adjetivo "pobre" En términos **socioeconómicos**, la **situación de pobreza** suele determinarse a partir de la consideración de una serie de factores, principalmente el **nivel de ingresos**, que definen la posibilidad de cubrir necesidades elementales como la alimentación, la vivienda, el acceso a bienes y servicios, a la educación y a la salud.

Medición de la Pobreza

A nivel internacional, los parámetros para la medición de la pobreza son establecidos por organismos como el Banco Mundial, el Fondo Monetario Internacional, o el Programa de las Naciones Unidas para el Desarrollo (PNUD). No obstante, dentro de cada país existen instituciones encargadas de evaluar los niveles de pobreza y de elaborar planes dirigidos a combatirla, un ejemplo de ello sería el Consejo Nacional de Evaluación (Coneval), en México. Con el propósito de contar con información pertinente y con rigor técnico para dar cuenta a la ciudadanía del panorama social y económico del país, el CONEVAL da a conocer la evolución de las carencias sociales 2010-2015, que forman parte de la medición de pobreza multidimensional que mandata la Ley General de Desarrollo Social. Las estimaciones de la evolución de las carencias sociales utilizan como fuente de información los Módulos de Condiciones Socioeconómicas de la Encuesta Nacional de Ingresos y Gastos de los Hogares (MCS-ENIGH) 2010, 2012 y 2014 y el MCS 2015, todos ellos instrumentos estadísticos llevados a cabo por el INEGI.

Tabla 1: Tipos de Carencias

Carencia	Número de entidades con disminución porcentual en la carencia	Las tres entidades con la mayor disminución	Las tres entidades con el mayor aumento
Rezago educativo	29 de 32	Hidalgo, el Estado de México y Chiapas	Tamaulipas, Veracruz y Coahuila
Acceso a los servicios de salud	32 de 32	Guerrero, Oaxaca y Puebla	Ninguna entidad aumentó
Acceso a la seguridad social	32 de 32	Querétaro, Guanajuato y Chihuahua	Ninguna entidad aumentó
Calidad y espacios de la vivienda	29 de 32	Oaxaca, Tabasco y Guerrero	Baja California Sur, Jalisco y Coahuila
Acceso a los servicios básicos en la vivienda	20 de 32	Puebla, Hidalgo y Durango	Tabasco, Baja California y Quintana Roo
Acceso a la alimentación	24 de 32	San Luis Potosí, Estado de México y Campeche	Tabasco, Oaxaca y Tamaulipas

Fuente: estimaciones del CONEVAL con base en el MCS-ENIGH 2010 y MCS 2015.

Entre 2014 a 2015 aumentó en 13 de 32 entidades federativas que han mejorado la carencia por acceso a los servicios básicos. Si bien la población que no dispone de servicios básicos de la vivienda disminuyó de 22.9% en 2010 a 20.5 por ciento en 2015, el componente de la población de viviendas que usan leña o carbón para cocinar pero que no tienen chimenea o estufa ecológica ha mostrado un incremento a partir de 2012. De acuerdo al último informe de la Medición de la Pobreza en México, y en las Entidades Federativas 2014, del Coneval, en Chihuahua, Quintana Roo y Zacatecas el número de pobres se redujo apenas a poco más de 15 mil personas, pero en entidades como el Estado de México y Oaxaca, se registraron 941 mil y 228 mil ciudadanos más en situación de precariedad, respectivamente. Actualmente en nuestro país, hay dos millones más de pobres que hace un par de años, toda vez que el crecimiento de la población en estas condiciones pasó de 53.3 millones de mexicanos en 2012 a 55.3 millones en 2014, lo que representa 46.2% del total nacional, señala el Coneval.

Explicaciones de la Pobreza

Holman (1978) identifica cuatro clases de explicaciones de la pobreza: Las explicaciones patológicas atribuyen la pobreza a las características propias de las personas que son pobres. Estas incluyen referencias a los individuos, a las características genéticas y a las familias. Las explicaciones subculturales dan a entender que los valores de las personas pobres son en algún sentido diferentes a los valores de las demás.
- Las explicaciones sobre los organismos administrativos argumentan que la pobreza resulta del fracaso de las acciones para evitarla por parte de organismos administrativos y, en particular, del Estado. Dado que la pobreza es necesariamente producida por otros factores ajenos a los organismos administrativos, esta no es una verdadera "explicación" de la pobreza. Las explicaciones estructurales atribuyen la pobreza a las estructuras o al poder, a los recursos o las oportunidades disponibles para los diferentes grupos en la sociedad, así como a la forma en que los procesos sociales crean privaciones o bloquean las oportunidades para que algunos grupos o individuos escapen de la pobreza. La pobreza estructural puede ser un resultado de las víctimas de una sociedad competitiva , de la desigualdad, de la desventaja estructurada o del ejercicio del poder. Los enfoques feministas han sostenido que la división sexual del trabajo es de una importancia fundamental para entender las causas subyacentes e inmediatas de la pobreza de las mujeres.

Daly (1989) señala que esta división está relacionada con la pobreza de las mujeres en dos formas. En primer lugar, muchas mujeres no perciben ingresos propios ya que tienen un trabajo de tiempo completo dentro del hogar que no es remunerado. En segundo lugar, las mujeres están limitadas a áreas de empleo que reflejan el tipo de trabajo que realizan dentro del hogar. Este tipo de trabajo es mal remunerado y a menudo las mujeres ganan menos que los hombres en el desempeño de las mismas tareas. Además, las feministas han identificado varias consecuencias que esta división del trabajo tiene para mujeres y hombres (Daly, 1989). El trabajo no remunerado de las mujeres dentro del hogar en ocasiones se vincula con el hecho de que no poseen un ingreso propio, lo cual las vuelve económicamente dependientes de los hombres o del Estado. Cuando la mujer convive en pareja con un hombre, el trabajo intradoméstico que realiza permite a los hombres ejercer un empleo. Mientras que estudios tradicionales de la pobreza suponen que el ingreso derivado del empleo de los hombres es compartido de manera equitativa entre los miembros del hogar, los estudios sobre transferencias intradomésticas han demostrado que, a menudo, a las mujeres les es negado el acceso equitativo a los recursos. El no contar con un empleo remunerado también aumenta la pobreza de las mujeres de otra manera, por el hecho de que las ganancias femeninas provenientes del empleo remunerado frecuentemente ayudan a toda la familia a salir de la pobreza. El trabajo no pagado intradoméstico no concede el mismo tipo de derechos y beneficios que generalmente acompañan al trabajo remunerado. De especial importancia es la carencia de una jubilación cotizable para las mujeres y el efecto que esto tiene para la vejez.

Pobreza femenina Tanto en los países llamados “desarrollados” como en los denominados “en desarrollo”, las mujeres tienen mayores posibilidades que los hombres de sufrir la pobreza (Daly, 1989). Durante el transcurso de sus vidas, las mujeres son más vulnerables tanto a la pobreza como a la privación, existen más mujeres que hombres que viven en condiciones de pobreza y privación en cualquier momento en el tiempo”. Esto está vinculado principalmente con la división sexual del trabajo, según la cual los hombres perciben un salario familiar adecuado, mientras que las mujeres no. A pesar de que existe una cantidad desproporcionada de mujeres que vive en la pobreza, por lo general hay una subrepresentación de la pobreza femenina en las estadísticas de la pobreza. A diferencia de los métodos tradicionales que han examinado la pobreza entre los hogares, los análisis feministas recientes se han centrado en la pobreza dentro del hogar (Daly, 1989). Los estudios feministas también han identificado las causas de la pobreza de las mujeres Si por lo general la pobreza es el producto de una incapacidad para generar recursos suficientes para la satisfacción de las necesidades, en el caso de las mujeres esto es una consecuencia de la división sexual del trabajo . Esta división circunscribe a las mujeres al ámbito del hogar, mientras que a los hombres les está asignado el mercado laboral. Una de sus consecuencias es la dependencia económica de las mujeres con respecto a los hombres. La dependencia económica de las mujeres respecto de los hombres, algunas veces presentada en versión romántica en aquellas visiones que celebran la habilidad y heroísmo de las mujeres en la obtención recursos, es en realidad una causa inmediata de pobreza femenina. En términos de los hogares pobres, las madres solteras y las ancianas solas padecen de pobreza porque no hay un hombre con un alto poder adquisitivo o con una pensión del cual sostenerse, al mismo tiempo que los subsidios estatales son otorgados en montos bajos, ya que asumen la existencia de ese sostén masculino. Además, hay restricciones en las oportunidades para que las mujeres no dependan de la asistencia estatal o de las bajas pensiones, debido al rol asignado a la mujer para que permanezca en el hogar, acepte salarios bajos y atienda a los niños frente a la escasez y el costo de formas alternativas para el cuidado de los niños.

Las mujeres rurales son agentes clave para conseguir los cambios económicos, ambientales y sociales necesarios para el desarrollo sostenible pero su acceso limitado al crédito, la asistencia sanitaria y la educación son algunos de los muchos retos a los que se enfrentan. Estos se ven agravados además por las crisis mundiales —económica y alimentaria— y el cambio climático. Garantizar su empoderamiento no sólo es fundamental para el bienestar de las personas, familias y comunidades rurales, sino también para la productividad económica general, dada la amplia presencia de mujeres en la mano de obra agrícola mundial.

El estudio de la pobreza es un tema de alta relevancia para las políticas públicas en México. Históricamente el país ha tenido una alta desigualdad. Desde la conquista española, la desigualdad ha sido alta. En los últimos 50 años se ha notado un gran avance (Székely, 2005) Sin embargo la desigualdad en México está muy por encima de la mostrada en países desarrollados. Reducir la pobreza y desigualdad es importante no únicamente en términos de justicia y equidad social, sino que reducirla puede tener implicaciones positivas para un mayor crecimiento económico en el futuro (Ferreira y Ravallion, 2008)

Trabajo

Como trabajo denominamos el conjunto de actividades que son realizadas con el objetivo de alcanzar una meta, la solución de un problema o la producción de bienes y servicios para atender las necesidades humanas. El trabajo les da posibilidades a los hombres y las mujeres para lograr sus sueños, alcanzar sus metas y objetivos de vida, además de ser una forma de expresión y de afirmación de la dignidad personal. En este sentido, el trabajo es el que hace que el individuo actúe, proponga iniciativas y desarrolle y pueda mejorar sus habilidades. El trabajo enseña al hombre a vivir y compartir con otras personas y con sus diferencias, a desarrollar conciencia cooperativa y a pensar en el equipo y no solo en sí mismo. El trabajo permite que las personas aprendan a hacer las cosas con un objetivo determinado, ya desde temprano en la escuela. Gracias al trabajo el ser humano comienza a conquistar su propio espacio, así como el respeto y la consideración de los demás, lo cual además contribuye a su autoestima, satisfacción personal y realización profesional. Se denomina trabajo a toda aquella actividad ya sea de origen manual o intelectual que se realiza a cambio de una compensación económica por las labores concretadas. A lo largo de la historia, el trabajo ha ido mutando de manera significativa en relación a la dependencia trabajador/capitalista, y en cierto modo, quienes realizan actividad laboral han ido conquistando a lo largo, sobre todo, del siglo XX, diferentes derechos que les corresponden por su condición de asalariados.

Los estudios sobre el trabajo, el empleo y la participación económica de las mujeres datan de muchos años atrás, pero es en las últimas décadas cuando se profundiza el análisis de aspectos teórico-conceptuales y se amplía la investigación empírica en diversos países y regiones. Una razón del resurgimiento del movimiento feminista y de los avances en investigaciones basadas en la categoría de género, es el ingreso al mercado de trabajo de mujeres educadas de clase media, más comprometidas con su trabajo asalariado. Otra causa del ímpetu político e ideológico del movimiento feminista son las nuevas realidades del mercado de trabajo: poca generación de empleo, desempleo recurrente y formas de trabajo "atípicas", precarias e incluso informales, que hacen más difícil conseguir empleo "decente", pero que no han impedido que aumente la participación femenina. También, la reducción de los salarios reales influye en la necesidad de un ingreso más en la familia. El fuerte incremento del empleo femenino ha provocado, en primer lugar, "nuevas desigualdades" laborales entre hombres y mujeres; para ello se estudia la evolución de los índices de segregación ocupacional y los de discriminación salarial, y si hay alguna congruencia en el comportamiento de ambos, tanto por sectores de actividad como por ocupaciones. La feminización del mercado de trabajo es una tendencia real desde la posguerra; la escasa generación de empleo ha facilitado el camino para conservar y generar nuevas formas de desigualdad y discriminación hacia las mujeres. Por razones de género y por falta de oportunidades, ellas tienen que aceptar trabajos atípicos, precarios y mal pagados, lo que agudiza y perpetúa el deterioro en las condiciones del mercado laboral. (Chávez, 2010)

Mujer

Es el ser humano femenino o hembra, independientemente de si es niña o adulta. Mujer también remite a distinciones de género de carácter cultural y social que se le atribuyen, así como a las diferencias sexuales y biológicas de la hembra en la especie humana frente al macho de la especie humana. El rol social de la mujer ha cambiado a lo largo de la historia. Durante siglos, la sociedad consideró que la mujer debía limitarse a cumplir con sus funciones de esposa y madre. Con el tiempo, las mujeres comenzaron a ocupar roles sociales más relevantes en distintas funciones, tanto en el mundo del trabajo como en la política La

asistencia focalizada en la igualdad de género ha aumentado en los últimos años, contribuyendo a logros significativos en materia de salud y educación en muchos países. Pero la ayuda destinada a igualar las condiciones para las mujeres sigue siendo baja en lo que la Organización para la Cooperación y el Desarrollo Económicos (OCDE) denomina los "sectores económicos y productivos" del transporte y el almacenamiento, las comunicaciones, la energía, la banca y las empresas, la industria, la minería, la construcción y el comercio.

Las mujeres que trabajan en estos sectores reciben una remuneración menor y sus puestos de trabajo son menos seguros. A nivel mundial, ellas todavía ganan menos, poseen menos activos, dirigen empresas más pequeñas, emplean a menos personas y crean menos puestos de trabajo que los hombres, y permanecen mucho más vulnerables a la pobreza. También tienen menos probabilidades que los hombres de tener acceso a una cuenta bancaria, a un proveedor de dinero móvil u otro servicio financiero, de acuerdo con el último informe Global Findex. La Corporación Financiera Internacional (IFC), la entidad del Grupo Banco Mundial dirigida al sector privado, estima por su parte que el déficit anual de financiamiento y la brecha en materia de capacidad que enfrentan las pequeñas y medianas empresas de propiedad de mujeres en los mercados emergentes alcanza un valor entre US$260 000 millones y US$320 000 millones.

El 8 de marzo, es el Día Internacional de la Mujer, implementado por la ONU desde 1995. En aquella década, representantes de 189 países y unas 4 mil organizaciones de la sociedad civil se reunieron para "trazar un camino hacia la igualdad" y crear "compromisos firmes desde las esferas más altas" para lograrlo. Sin embargo, a 20 años de esta conferencia ningún país en el mundo ha alcanzado la completa igualdad entre hombres y mujeres. Son demasiadas las mujeres, especialmente en los países menos desarrollados, para quienes los cambios no han sido suficientes, las pruebas sobre los beneficios que aporta la igualdad son abrumadoras: las economías crecen, se alivia la pobreza, mejora el estado de salud y las comunidades se tornan más estables y resistentes ante las crisis ambientales y humanitarias. Es necesario aumentar el número y la calidad de las guarderías en el país. Ya que un obstáculo para que las mujeres trabajen es la falta de infraestructura para el cuidado de sus hijos pequeños (Arceo y Campos, 2011) Si la mujer ha franqueado en gran medida la distancia que le separaba del varón ha sido gracias al trabajo; el trabajo es lo único que puede garantizarle una libertad concreta

Se pretende identificar las desigualdades en los diferentes ámbitos de la vida social, es decir, a nivel educativo, laboral, político, familiar, de salud, de justicia y de seguridad; con la intención de describir y evaluar la aplicación del principio de igualdad dentro de la política nacional. Respecto a la promoción y difusión, el Programa de Asuntos de la Mujer y de Igualdad entre Mujeres y Hombres (PAMIMH) organiza foros e imparte cursos, pláticas, talleres y conferencias de capacitación sobre temas de asuntos de la mujer y de igualdad entre mujeres y hombres. Esto, con la finalidad de sensibilizar tanto a los servidores públicos, como a la población en general en la materia. Igualmente, dentro de la promoción y difusión, el Programa cuenta con material didáctico como: trípticos, folletos, videos, CD´s, separadores y libros que se reparten en diferentes estados de la república, así como en el Distrito Federal. En cuanto a las acciones de defensa, el Programa de Asuntos de la Mujer y de Igualdad entre Mujeres y Hombres recibe quejas, crea expedientes y, si es el caso, emite recomendaciones en caso de presentarse presuntas violaciones del principio de igualdad y/o de los derechos de la mujer por parte de una autoridad o servidores públicos. En este sentido, el PAMIMH contribuye a sensibilizar a las autoridades señaladas como probables responsables de violaciones al derecho a la igualdad, atiende las quejas que en esta materia se presentan, emite propuestas de conciliación y, si es el caso, emite recomendaciones e informes especiales para evidenciar las desigualdades entre mujeres y hombres y procurar que las políticas públicas contemplen como eje rector el Principio de igualdad.

METODOLOGÍA

El método utilizado para el desarrollo del presente trabajo es de tipo bibliográfico, porque se consultaron diversas fuentes relacionadas con el tema y se incluyó la opinión de los principales autores que han realizado estudios al respecto, y descriptivo porque se hace una relatoría de los principales conceptos que integran el desarrollo del mismo.

CONCLUSIONES

En esta investigación, se derivan explicaciones de como las mujeres han sido víctimas por muchos años de la inequidad de género, este trabajo abordó temas importantes de la pobreza y la afectación hacia la mujer, pero no solo eso, sino temas para acabar con la desigualdad, se necesita localizar los focos de pobreza extrema. Muchos de los programas que buscan soluciones para la pobreza se han centrado en erradicar la pobreza allí donde era menos extrema. Sin embargo es importante trabajar con los grupos para los que las consecuencias de la pobreza son peores: mujeres, discapacitados, minorías étnicas, tribus o castas. Estas son las personas vulnerables de nuestro país y el punto de partida será combatir la desigualdad será clave para erradicar la pobreza en el mundo. Reconocer el papel de las mujeres no solo rurales sino también las mujeres que viven en las zonas urbanas que siguen siendo víctimas de inequidad de género y desigualdad de oportunidades. Como se puede ayudar a las mujeres en zona vulnerable aprovechando la agricultura y la pesca, apoyando a los pequeños agricultores, especialmente las agricultoras, y a las personas dedicadas a la ganadería y la pesca en los países como México que están en vías de desarrollo. Tenemos una oportunidad única y el compromiso de poner fin a la pobreza y el hambre, alcanzar la seguridad alimentaria y nutricional, y garantizar medios de vida sostenibles invirtiendo en las mujeres. Se busca un mundo donde todas las mujeres y niñas alberguen la igualdad de género, y donde se hayan eliminado todos los obstáculos jurídicos, sociales y económicos que impiden su empoderamiento de la mujer.

El problema de la pobreza es un fenómeno estructural, por lo que se requiere de una política que fomente la participación laboral femenina, especialmente para las mujeres en familias con bajos ingresos. Es necesario trabajar y difundir los derechos de las mujeres y su valor para que se cambien los pensamientos de muchos hombres e incluso de otras mujeres, porque todavía hay quienes creen que las mujeres no deben trabajar. Se piensa que es una mala madre la mujer que trabaja, que la mujer sólo debe dedicarse al hogar y existen hombres que no dejan trabajar a su esposa porque dice que él es quien debe ser el proveedor de la familia. Realmente existen algunos programas que facilitan apoyo financiero a las mujeres que quieren poner un negocio, les proporcionan préstamos para pagar en determinado tiempo, pero en muchas ocasiones no se les enseña todo lo relacionado cómo administrar y sucede que es algo que eligieron porque les gusta pero les falta conocimiento y orientación para salir adelante.

BIBLIOGRAFIA

Arceo, E. y Campos Vázquez (2011), "¿Quiénes son los NiNis en México?" Documento de trabajo, El Colegio de mMéxico, Centro de Estudios Económicos, Num 8

Chávez Hoyos, Marina (2010), Trabajo femenino : las nuevas desigualdades. UNAM

Daly, M. (1989), Women and poverty Dublín: Attic Press/Combat Poverty Agency

Ferreira, F y M. Ravallion (2008),"Global Poverty and Inequality: A Review", World Bank, Washington DC

Holman, R. (1978,) Poverty: explanations for deprivation Oxford.

Székely, M (2005) "Pobreza y Desigualdad en México entre 1950 y 2004", El trimestre Económico, vol 4

CONEVAL en http://www.coneval.org.mx/Medición

CNDH en http://www.cndh.org.mx/sites/all/doc/programas/mujer/3_accion en http://www.cndh.org.mx/Igualdad

BIOGRAFIA

Silvia Rodríguez Reyes Catedrática Investigadora. Perfil Promep en la Universidad Autónoma de Coahuila en la Facultad de Contaduría y Administración en Monclova, Coah.. donde participa en el Cuerpo Académico de Desarrollo Empresarial y Cultura Laboral.

Fernando Agüeros Sánchez Catedrático Investigador. Perfil Promep en la Universidad Autónoma de Coahuila en la Facultad de Contaduría y Administración en Monclova, Coah.. donde participa en el Cuerpo Académico de Desarrollo Empresarial y Cultura Laboral.

LA MEDIACIÓN DE LA LEALTAD ENTRE LA CALIDAD EN EL SERVICIO Y LA COMUNICACIÓN DE BOCA EN BOCA: UN ANÁLISIS EMPÍRICO EN LA INDUSTRIA RESTAURANTERA

Juan Bernardo Amezcua Núñez, Universidad Autónoma de Coahuila
Alicia de la Peña de León, Universidad Autónoma de Coahuila
Alicia Hernández Bonilla, Universidad Autónoma de Coahuila
Juana María Saucedo Soto, Universidad Autónoma de Coahuila
Patricia Gutiérrez de la Peña, Universidad Autónoma de Coahuila

RESUMEN

En un estudio realizado con 385 consumidores en restaurantes de comida rápida y de servicio completo evaluamos la mediación de la lealtad en la determinación de los elementos de la calidad en el servicio que impactan más la comunicación de boca en boca. A través de un análisis de regresión y basándonos en los cinco constructos del SERVQUAL encontramos que la empatía, la fiabilidad y la seguridad son los elementos más importantes, mientras que los elementos tangibles y la capacidad de respuesta no resultaron significativos. Demostramos que aunque los elementos de la calidad impactan tanto la lealtad como la comunicación de boca en boca, se requiere que un cliente sea leal para que hable positivamente de un restaurante lo que constituye una contribución importante en las teorías de la calidad en el servicio, la lealtad del consumidor y la comunicación de boca en boca.

PALABRAS CLAVES: Calidad En El Servicio, SERVQUAL, Comunicación de Boca en Boca, Lealtad del Consumidor, Restaurantes

THE MEDIATION OF LOYALTY BETWEEN SERVICE QUALITY AND WORD OF MOUTH: AN EMPIRICAL EXAMINATION IN THE RESTAURANT INDUSTRY

ABSTRACT

A total of 385 consumers in fast food and full service restaurants were interviewed to evaluate the mediation of loyalty in determining the service quality elements that most impact word of mouth communication. Through regression analysis and based in the five SERVQUAL constructs we found that empathy, reliability, and assurance are the most influential factors while tangibles and responsiveness demonstrated to be less significant. We demonstrated that although service quality impacts both loyalty and word of mouth directly it is fundamental a customer to be loyal to spread positive word of mouth in the restaurant context. Our results contributes to service quality, consumer loyalty and word of mouth theory.

JEL: M3, M1

KEYWORDS: Service Quality, SERVQUAL, Word of Mouth, Consumer Loyalty, Restaurants

INTRODUCCIÓN

La comunicación positiva de boca en boca es clave para el éxito de los restaurantes. Para obtenerla es fundamental que los comensales hayan tenido una buena experiencia para que deseen compartirlo con sus conocidos y a través de las redes sociales. Las buenas experiencias están basadas en parte en la calidad del

servicio recibido como lo proponen Parasuraman, Zeithaml, y Berry (1985). Si el consumidor percibe que recibió un servicio de calidad que le permitió pasar un buen rato querrá seguramente retribuir al restaurante al hablar positivamente sobre él. En la industria restaurantera, un gran número de investigaciones han evaluado el impacto que tiene la calidad de la comida, la calidad en las instalaciones y la calidad en el servicio en la comunicación de boca en boca (Basri, Ahmad, Anuar, e Ismail, 2016; Han y Ryu, 2012; Jalilvand, Salimipour, Elyasi, y Mohammadi, 2017; Yang, 2013). Algunas otras investigaciones han evaluado el impacto de los elementos de la calidad en el servicio en la satisfacción del consumidor y en su lealtad hacia el restaurante. Sin embargo no se ha investigado apropiadamente como las diferentes dimensiones de la calidad en el servicio ayudan a generar lealtad entre los consumidores lo que a su vez deviene en comunicaciones positivas. Esta investigación contribuye a la literatura de la calidad en el servicio, lealtad del consumidor y la comunicación de boca en boca al evaluar que los elementos de la calidad en el servicio ayudan a forjar la lealtad del consumidor como un paso previo para generar comunicación positiva de boca en boca en el contexto de la industria restaurantera.

Para esta investigación se aplicaron encuestas a 385 comensales de restaurantes de comida rápida y de servicio completo. El efecto mediador de la lealtad del cliente entre los elementos de la calidad en el servicio y la comunicación de boca en boca se evaluó a través de un análisis de regresión múltiple. El artículo sigue la siguiente estructura, primero hacemos una revisión de literatura sobre los tres constructos que incluimos en nuestro modelo y que nos sirven de fundamento para establecer nuestras hipótesis, posteriormente explicamos la metodología utilizada para después explicar nuestros resultados y llegar a conclusiones que impactan la teoría y práctica de la mercadotecnia en la industria restaurantera.

REVISIÓN LITERARIA

La evaluación de la calidad en el servicio es un elemento clave para el éxito de los negocios e instituciones en industrias tan diversas como la cultura, la salud, y el turismo. En especial, el área de los restaurantes toma muy en serio la percepción de calidad como un elemento clave en la satisfacción de los consumidores y comportamientos posteriores como la expresión de lealtad (i.e., volver al restaurante) y la comunicación de boca en boca. La importancia de la calidad en el servicio se reporta en diferentes estudios realizados a nivel global entre usuarios de restaurantes. Un reporte de Nielsen (2016) señala que la calidad y el precio son los atributos más importantes al momento de elegir un restaurante. La conveniencia es otro atributo mencionado por los consumidores, donde demandan un servicio rápido, con ayuda de la tecnología pero sin sacrificar la calidad del servicio (Mintel, 2016).

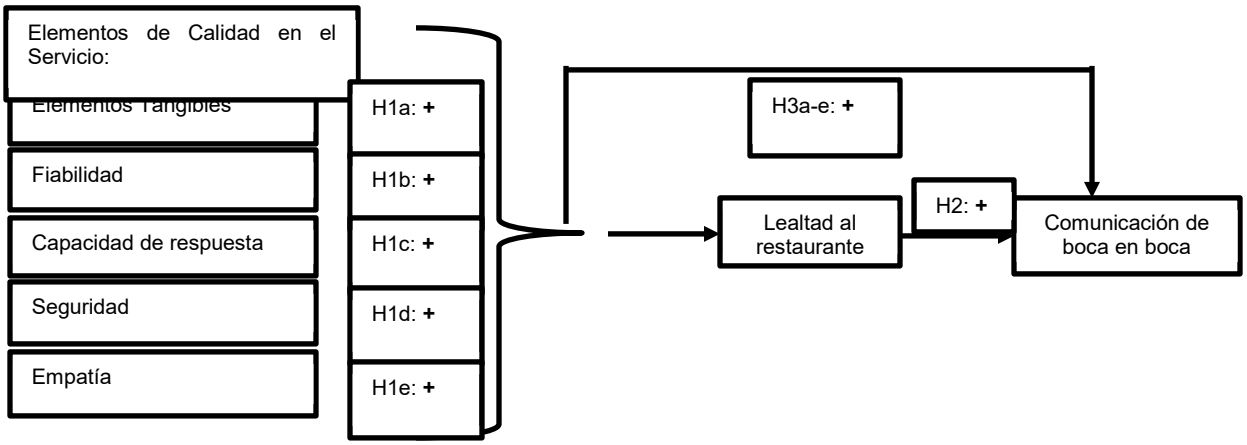
Para la medición de la calidad en el servicio percibida, la metodología SERVQUAL ha demostrado ser efectiva (Basri, Ahmad, Anuar e Ismail, 2016; Domenge y Arciniega, 2015; Fu y Parks, 2001; Meesala y Justin, 2016; Naderian y Baharun, 2015; Shi y Wang, 2011). En la metodología SERVQUAL propuesta por Parasuraman, Zeithaml, y Berry (1985), la calidad percibida en el servicio se define como una comparación que realiza el consumidor entre sus expectativas y el desempeño real. En la industria restaurantera, el nivel de servicio recibido es evaluado en función tanto de los procesos internos como del resultado del servicio, lo que lo hace afín al modelo SERVQUAL. En el modelo SERVQUAL, los atributos evaluados por los consumidores quedan clasificados en cinco áreas: elementos tangibles, fiabilidad, capacidad de respuesta, seguridad, y empatía. Algunas investigaciones han evaluado cada una de las cinco dimensiones de la escala SERVQUAL, para determinar cuáles son más incisivas en la percepción de un servicio de calidad. Los atributos que han sido reportados como más relevantes son: la calidad en los alimentos, la calidad en las instalaciones, y el trato del personal de servicio (Basri, Ahmad, Anuar, e Ismail, 2016; Jalilvand, Salimipour, Elyasi, y Mohammadi, 2017; Kashif, Shahbaz, Shiquran, y Muhammad, 2012). En el modelo de la presente investigación se propone que la percepción de la calidad en el servicio en los restaurantes de comida rápida y en los de servicio completo impacta en la lealtad de los clientes, esto es, en que quieran volver a un determinado restaurante y en el deseo de recomendarlo entre sus conocidos (comunicación de boca en boca). Investigaciones previas han evaluado el impacto en la lealtad y en la

comunicación de boca en boca en la industria de restaurantes de manera aislada, es decir, considerando uno u otro atributo a la vez. Por ejemplo, Hau-siu Chow et al, (2006) y Vijayvargy (2014) han comprobado mediante el uso de la escala de SERVQUAL que la calidad en el servicio impacta directamente la lealtad de los consumidores. Por otro lado, se ha confirmado que recibir un servicio de calidad promueve que los consumidores hablen positivamente del restaurante, creando un círculo virtuoso donde la comunicación de boca en boca se convierte a su vez en promotor del restaurante (Godes y Mayzlin, 2004).

Diversos autores han demostrado la relación entre percepción de la calidad del servicio y la intensidad (i.e., frecuencia) y valencia (i.e., positiva o negativa) de la comunicación de boca en boca (Sweeney, Soutar, y Mazzarol, 2012). El impacto de la percepción en la calidad de servicio sobre la lealtad y la comunicación ha quedado demostrada, sin embargo, no se ha evaluado si la lealtad generada hacia un restaurante es un paso previo al deseo de recomendar a otros que lo visiten. Algunos investigadores han considerado la mediación o moderación de terceras variables. Por ejemplo Han y Ryu (2012) aseguran que los costos de cambio monetarios y no monetarios impactan la comunicación de boca en boca. De manera similar Yang (2013) sostiene que la comunicación de boca en boca está regulada por las intenciones del comunicador, es decir, si sus motivos son egoístas (i.e., recibir reconocimiento) o altruistas (i.e., ayudar a los demás a elegir u buen restaurante). Por su parte Jalilvand et al (2017) defienden la idea de que los elementos de la calidad del servicio no impactan de manera directa en la comunicación de boca en boca sino que lo hacen a través de la percepción de la calidad de la relación entre el consumidor y el restaurante.

Siguiendo a Jalilvland et al (2017) nosotros proponemos que la relación entre el consumidor y el restaurante es importante y debe ser tomada en consideración. Un consumidor que gusta de asistir a un restaurante, lo hace a pesar de que existan ciertos obstáculos para ello como la distancia, la accesibilidad e inclusive los precios. Un cliente frecuente de un restaurante es un cliente leal que no sólo habla positivamente del establecimiento sino que incluso lo defiende. En consecuencia un cliente leal es capaz de perdonar pequeñas fallas en el servicio y continuar refiriéndose en términos positivos del restaurante con el que tiene un lazo cercano. Dicho en otras palabras la lealtad hacia el restaurante fungirá como un mediador del impacto de la percepción de calidad de los elementos del servicio y la comunicación de boca en boca positiva.
En la figura 1 mostramos el modelo propuesto para esta investigación. En ella se evalúa el impacto directo e indirecto de los elementos de la calidad del servicio sobre la comunicación de boca en boca. Es decir los elementos de la calidad influyen tanto a través de la lealtad que el consumidor tenga hacia ese restaurante como de manera directa.

Figura 1: Modelo de Investigación Propuesto



Basándonos en el constructo propuesto por Parasuraman et al (1985) en esta investigación queremos determinar cuáles elementos de la calidad del servicio promueven más la lealtad hacia el restaurante (H1a-e) y la comunicación de boca en boca positiva (H3a-e) y comprobar si existe una mediación de la lealtad en dicha relación (H2).

DATOS Y METODOLOGÍA

Para este proyecto se diseñó un cuestionario utilizando la escala de los elementos de la calidad de los servicios propuesta por Parasuraman et al (1985) y la escala para determinar la lealtad del consumidor ante un proveedor de servicios de los mismos autores (Zeithaml, Berry, y Parasuraman, 1996). Para obtener la lealtad de los consumidores utilizamos dos preguntas de las cuatro propuestas (Zeithaml et al (1996), una que pregunta al comensal si ese restaurante es su primera opción y si volvería a comer en ese lugar. Para medir la comunicación de boca en boca adaptamos parte de esta última escala. Conservamos dos ítems, que se relacionan con el comportamiento del consumidor, referentes a hablar positivamente de una compañía e invitar a sus amigos y conocidos a visitarla. Todos los constructos fueron medidos utilizando una escala de Likert con cinco niveles donde 1 significaba estar totalmente en desacuerdo y 5 estar totalmente de acuerdo. La tabla 1 muestra los índices de alfa de Cronbach para cada una de las escalas de medición, que en todos los casos constituyen valores sólidos, ligeramente por debajo o superiores a 0.8 (Nunnally, 1978).

Tabla 1: Alfa de Cronbach

Escala	No. De Items	Valor
Elementos tangibles	4	0.788
Fiabilidad	5	0.827
Capacidad de respuesta	4	0.806
Seguridad	4	0.874
Empatía	5	0.868
Lealtad	4	0.814
Com. De boca en boca	2	0.760

Las encuestas se aplicaron a la salida de restaurantes formalmente establecidos en el Noreste de México, tanto de comida rápida como de servicio completo. Las entrevistas fueron cara a cara. Se obtuvieron 385 encuestas válidas. Los datos se capturaron y analizaron utilizando el software estadístico SPSS.

RESULTADOS Y DISCUSIÓN

Los resultados de las regresiones dan soporte a nuestras hipótesis con excepción de H1a, H1c, H3a y H3c. La tabla 2 muestra los resultados de la regresión entre los elementos de la calidad del servicio con la lealtad y la comunicación de boca en boca. En ella se pueden apreciar cuales de los elementos de la calidad en el servicio de acuerdo al modelo SERVQUAL impactan más sobre la intención del cliente de volver al restaurante como de hablar positivamente de él.

Los elementos de la calidad del servicio en un restaurante que impactan más tanto en la lealtad del consumidor como en la comunicación de boca en boca son en orden de importancia la empatía, la fiabilidad y la seguridad. Con estos resultados se demuestra que la empatía, es decir la preocupación del personal por entender y satisfacer a sus clientes de una forma personalizada es clave en la industria de los restaurantes. De igual forma la fiabilidad, esto es la entrega de un servicio sin errores, en un tiempo aceptable y la solución de cualquier dificultad que se presente durante la entrega del servicio es igualmente un elemento prioritario en esta industria. La importancia de estos dos elementos se resalta si tomamos en consideración que en de acuerdo con investigaciones de mercado, el 48% de la población urbana en el mundo come en restaurantes o en otros establecimientos una vez a la semana o más menudo (Nielsen, 2016).

Tabla 2: Impacto Directo de los Elementos de SERVQUAL Sobre La Lealtad y la Comunicación

	Impacto de los Elementos de Calidad en la Lealtad		**Impacto de los Elementos de Calidad en la Comunicación de Boca en Boca**	
Elemento	t	Sig.	t	Sig.
Elementos tangibles	0.874	0.383	1.169	0.243
Fiabilidad	4.015	0.000 ***	3156	0.002 ***
Capacidad de respuesta	-0.152	0.879	-0.633	0.527
Seguridad	2.227	0.027 *	2.635	0.009 **
Empatía	4.079	0.000 ***	3.743	0.000 ***

*Significancia de los elemento de calidad sobre la lealtad y la comunicación de boca en boca en *** p< .001, ** p< .01, *p< .05*

Ambos elementos, la empatía y la fiabilidad, tienen el mismo impacto tanto en la lealtad como en la comunicación de boca en boca, sin embargo la seguridad, es más importante para la comunicación de boca en boca que para la lealtad. El elemento de seguridad tiene que ver con el desempeño del personal en relación a la confianza que genera, en su habilidad para atender preguntas que realice el usuario o en el cumplimiento en la entrega de documentos, por lo que tiene sentido que no sea un factor tan importante en un servicio de restaurante donde se busca más un trato amable que una cuenta entregada con rapidez. La capacidad de respuesta no es significativa pero, en contra de lo que se esperaba, impacta de manera inversa, es decir cuando decrece la capacidad aumenta la comunicación, aunque seguramente esta no será positiva. La capacidad de respuesta de acuerdo a lo propuesto por Parasuraman et al (1985) se refiere al trabajo del personal administrativo por lo que no siempre es evidente para el comensal y por lo tanto este no está seguro de como evaluarlo. Los elementos tangibles no resultaron significativos en esta investigación contradiciendo a los resultados de investigaciones previas (Basri et al, 2016; Jalilvand et al, 2017), por lo que se sugiere ahondar en este análisis en una segunda fase de esta investigación. Una posible explicación puede ser que comparativamente los comensales dan más importancia al trato personal (empatía y fiabilidad) para evaluar el servicio recibido que a la calidad de los productos o instalaciones que se podrían ver como elementos ajenos a la interacción con los empleados del establecimiento.

La hipótesis H2 también fue comprobada por lo que se demuestra que la lealtad impacta positivamente la comunicación de boca en boca (sig. < 0.001). Un cliente que vuelve al mismo restaurante lo recomendará entre sus amistades y conocidos. Los resultados mostrados en la tabla 2 demuestran que los elementos de la calidad en el servicio de SERVQUAL impactan de manera directa y positiva la lealtad del comensal y su intención de realizar una comunicación positiva de boca en boca. Es un hecho que al analizar el efecto conjunto de los elementos en la calidad y la lealtad del comensal pudimos demostrar que en la industria de restaurantes la lealtad del comensal constituye una mediación entre la percepción de calidad en el servicio y la comunicación de boca en boca.

En la tabla 3 se aprecia que al momento de incluir la variable lealtad como predictora, todos los elementos de calidad en el servicio SERVQUAL dejan de ser significativos. La fiabilidad, seguridad y empatía no tienen un impacto estadísticamente significativo en la comunicación de boca en boca en los restaurantes si no se observa la lealtad del comensal. Esto significa que la lealtad como contribuye significativamente a explicar el efecto de los elementos de la calidad en el servicio. Dicho de otra manera, la calidad en el servicio y en específico la empatía, fiabilidad y seguridad otorgados en un servicio de restaurante, no garantiza que la persona va a hablar positivamente del restaurante ni lo va a recomendar entre sus conocidos. Es decir, si un cliente no es leal, no podemos prever con certeza si recomendará el restaurante basándonos solamente en su evaluación de calidad en el servicio. En la tabla 4 se muestra la diferencia de los

coeficientes no estandarizados de cada elemento de servicio en el modelo sin mediación (efecto directo) y con mediación. La diferencia existente nos señala que sí existe la mediación de la lealtad.

Tabla 3: Prueba de Mediación de la Lealtad del Comensal Entre la Calidad Percibida y la Comunicación de Boca en Boca

	Impacto de los Elementos de Calidad y Lealtad en la Comunicación	
Elemento	t	Sig.
Lealtad de los comensales	30.697	0..000
Elementos tangibles	0.803	0.422
Fiabilidad	-0.431	0.667
Capacidad de respuesta	-0.942	0.347
Seguridad	1.397	0.163
Empatía	0.544	0.587

*Significancia de los elemento de calidad y lealtad sobre la comunicación de Boca en Boca en *** p< .001, ** p< .01, *p< .05*

Tabla 4: Comparación de Coeficientes no Estandarizados

Elemento	**Coeficientes B Directos**	**Coeficientes B Con Mediación de Lealtad**	**Diferencia**
Elementos tangibles	0.068	0.025	0.043
Fiabilidad	0.254	-0.019	0.273
Capacidad de respuesta	-0.056	-0.044	-0.012
Seguridad	0.239	0.068	0.171
Empatía	0.312	0.025	0.287

*Diferencia en coeficientes de elementos de calidad sin y con mediación de lealtad en *** p< .001, ** p< .01, *p< .05*

Sin embargo, como los coeficientes obtenidos en el modelo con la mediación de la lealtad no son iguales a cero, es conveniente correr pruebas adicionales. Se realizaron la prueba de mediación de Sobel, Aroian y Goodman. Las tres pruebas resultaron significativas con un nivel de probabilidad menor a 0.001. La tabla 5 muestra los resultados para cada uno de estos análisis.

Tabla 5: Pruebas de Mediación de Sobel, Aroian, y Goodman

Elemento	**Prueba Estadística**	**Error Estándar**	**P**
Sobel	15.32491144	0.05236004	0.000
Aroian	15.32120365	0.05237271	0.000
Goodman	15.32862193	0.05234737	0.000

Pruebas de mediación de Sobel, Aroian, y Goodman

CONCLUSIONES

Nuestra propuesta central de la mediación de la lealtad del consumidor para que se realice comunicación de boca en boca es soportada cabalmente. Esta demostración representa una importante contribución a la teoría de calidad en los servicios, lealtad y comunicación de boca en boca en la industria de los restaurantes. Encontramos que no es suficiente brindar un adecuado nivel de servicio en el restaurante para garantizar recomendaciones de parte de los comensales. Los resultados son similares a los encontrados por Harrison-Walker (2001), al estudiar las industrias de las estéticas y veterinarias, donde los consumidores necesitan crear un lazo de fidelización con el establecimiento antes de hablar positivamente sobre él. Li (2012) encontró un resultado similar al nuestro en el contexto de los alumnos y las universidades. Donde los alumnos deben estar satisfechos con la calidad en el servicio de la Universidad para poder crear una lealtad hacia ella y sólo entonces generar comunicación de boca en boca.

Al revisar nuestros resultados y los de las investigaciones en otras industrias, podemos deducir que la lealtad realmente constituye una mediación entre la percepción de calidad derivado de los elementos del servicio y la comunicación de boca en boca en todas las situaciones de servicio, y no solamente en la industria de los restaurantes. Esta es una contribución que impacta tanto a la academia como a la práctica. En los restaurantes, como en otras industrias de servicio, la calidad sólo es la base de una operación exitosa, pero si se quiere lograr los beneficios de las recomendaciones se debe trabajar en hacer que los clientes deseen volver al negocio. Especialmente en la era de las redes sociales donde el alcance de un comentario positivo o negativo se potencializa, los gerentes deberán poner atención en aplicar estrategias de fidelización. Sería interesante evaluar en una segunda fase de la investigación, si los resultados encontrados con la herramienta SERVQUAL son consistentes con evaluaciones de servicio obtenidos por otras escalas de medición que se han desarrollado específicamente para los restaurantes. De igual forma, podríamos medir el efecto de la mediación de la lealtad cuando en las evaluaciones de servicios se otorga un espacio en blanco a los comensales para expresar su experiencia en las encuestas de servicio y cómo afectaría esto a la intensidad y valencia de su comunicación.

REFERENCIAS

Basri, N. A. H., Ahmad, R., Anuar, F. I., y Ismail, K. A. (2016). Effect of word of mouth communication on consumer purchase decision: Malay upscale restaurant. Procedia - Social and Behavioral Sciences, 222, 324-331. doi:10.1016/j.sbspro.2016.05.175

Domenge, R., y Arciniega, L. M. (2015). Development of a short questionnaire for measuring service quality perceptions. Decision, 42(1), 11-17. DOI 10.1007/s40622-015-0072-6

Fu, Y., & Parks, S. C. (2001). The relationship between restaurant service quality and consumer loyalty among the elderly. Journal of Hospitality & Tourism Research, 25(3), 320-326. doi:10.1177/109634800102500306

Godes, D., & Mayzlin, D. (2004). Using online conversations to study word-of-mouth communication. Marketing Science, 23(4), 545-560. doi:10.1287/mksc.1040.0071

Han, H., & Ryu, K. (2012). Key factors driving customers' word-of-mouth intentions in full-service restaurants: The moderating role of switching costs. Cornell Hospitality Quarterly, 53(2), 96-109. doi:10.1177/1938965511433599

Harrison-Walker, L. J. (2001). The measurement of word-of-mouth communication and an investigation of service quality and customer commitment as potential antecedents. Journal of Service Research, 4(1), 60-75. doi:10.1177/109467050141006

Hau-siu Chow, I., Lau, V. P., Wing-chun Lo, T., Sha, Z., & Yun, H. (2006). Service quality in restaurant operations in china: Decision- and experiential-oriented perspectives. International Journal of Hospitality Management, 26(3), 698-710. doi:10.1016/j.ijhm.2006.07.001

Jalilvand, M. R., Salimipour, S., Elyasi, M., y Mohammadi, M. (2017). Factors influencing word of mouth behaviour in the restaurant industry. Marketing Intelligence & Planning, 35(1), 81-110. doi:10.1108/MIP-02-2016-0024

Kashif, M., Shahbaz, T., Shiquran, C., y Muhammad, S. R. (2013). The impact of service quality on customer satisfaction and the moderating role of word-of-mouth. African Journal of Business Management, 7(18), 1751-1756. doi:10.5897/AJBM11.1488

Li, S. (2013). Explore the relationships among service quality, customer loyalty and word-of mouth for private higher education in Taiwan. Asia Pacific Management Review, 18(4), 375-389.

Meesala, A., y Paul, J. (2016). Service quality, consumer satisfaction and loyalty in hospitals: Thinking for the future. Journal of Retailing and Consumer Services, doi:10.1016/j.jretconser.2016.10.011

Mintel (2016). Global food and drink trends 2017. Recuperado el 07 de abril del 2017 de: http://www.mintel.com/global-food-and-drink-trends

Naderian, A., y Baharun, R. (2015). Service quality and consumer satisfaction and loyalty association moderated by switching cost in hospitality industry. International Journal of Hospitality and Tourism Systems, 8(1) doi:10.21863/ijhts/2015.8.1.001

Nielsen (2016). ¿Qué hay en nuestra comida y en nuestra mente? Ingredientes y tendencias fuera de casa alrededor del mundo. Recuperado el 07 de abril del 2017 de: http://www.nielsen.com/content/dam/nielsenglobal/latam/docs/reports/2016/EstudioGlobal_NuestraComidaYMente.pdf

Nunnally, J. C. (1978). Psychometric theory (2nd ed.). New York: McGraw-Hill.

Parasuraman, A., Zeithaml, V. A., y Berry, L. L. (1985). A conceptual model of service quality and its implications for future research. Journal of Marketing, 49(4), 41-50.

Shi, Y. y Wang, J. (2011). Evaluation of service quality of restaurant enterprise based on SERVQUAL. Paper presented at the 1-3. doi:10.1109/ICMSS.2011.5998727

Sweeney, J. C., Soutar, G. N., y Mazzarol, T. (2012). Word of mouth: Measuring the power of individual messages. European Journal of Marketing, 46(1/2), 237-257. doi:10.1108/03090561211189310

Vijayvargy, L. (2014). Measuring service quality using SERVQUAL: A case of restaurant chain. International Journal of Management and Innovation, 6(2), 60.

Yang, F. X. (2017). Effects of restaurant satisfaction and knowledge sharing motivation on eWOM intentions: The moderating role of technology acceptance factors. Journal of Hospitality & Tourism Research, 41(1), 93-127. doi:10.1177/1096348013515918

Zeithaml, V. A., Berry, L. L., & Parasuraman, A. (1996). The behavioral consequences of service quality. Journal of Marketing, 60(2), 31-46.

RECONOCIMIENTOS

Investigación realizada con ayuda de los fondos económicos aportados por el Programa Integral de Fortalecimiento Institucional (PIFI) de la Secretaría de educación Pública de México.

BIOGRAFÍA

Juan Bernardo Amezcua Núñez es doctor en ciencias administrativas con especialidad en comportamiento del consumidor y la responsabilidad social corporativa por el EGADE Business School. El Dr. Amezcua es profesor investigador de la Universidad Autónoma de Coahuila, desempeñando sus funciones en la Facultad de Mercadotecnia Unidad Saltillo,

Alicia De la Peña es doctora en Ciencias Administrativas, con especialidad en comportamiento del consumidor y responsabilidad social corporativa por el EGADE Business School. La Dra. De la Peña es profesora investigadora de la Universidad Autónoma de Coahuila. Colabora con el Cuerpo Académico de Administración de la Mercadotecnia. Actualmente desempeña sus funciones en la Facultad de Mercadotecnia Unidad Saltillo.

Alicia Hernández Bonilla pasante de Doctor en Administración y Alta Dirección por la Universidad Autónoma de Coahuila, Catedrático Investigador de Tiempo Completo adscrita a las cátedras de Administración, Mercadotecnia Internacional., Estrategias de Negociación Internacional y Proyectos de Importación y Exporta. Se puede contactar en la Facultad de Mercadotecnia de la Universidad Autónoma de Coahuila, Unidad Campo Redondo, Saltillo, Coahuila México.

Juana María Saucedo Soto. Doctora en Administración y Dirección de Empresas por la Universidad Politécnica de Catalunya, Catedrático Investigador de Tiempo Completo. Responsable del Cuerpo Académico Administración de la Mercadotecnia. Se puede contactar en la Facultad de Mercadotecnia de la Universidad Autónoma de Coahuila, Unidad Saltillo.

Patricia Gutiérrez de la Peña, alumna Universidad Autónoma de Coahuila

PROYECTO DE INVERSIÓN PARA LA INSTALACIÓN DE UNA PLANTA RECICLADORA DE ENVASES PET EN EL MUNICIPIO DE TEKAX, YUCATÁN, MÉXICO

Víctor Samuel Jiménez López, Universidad Tecnológica Regional del Sur
Manuel Antonio Puerto Salgado, Universidad Tecnológica Regional del Sur
Mario Rene Chan Magaña, Universidad Tecnológica Regional del Sur

RESUMEN

Las oportunidades de negocio están presentes en todas las etapas de los procesos productivos, aún después de que el producto se fabricó, envasó, vendió y consumió. Lo anterior a dado pie para la generación de nuevos negocios en el ramo de la recolección, acopio, reciclado y venta de los Residuos Sólidos Municipales (RMS). En lo que respecta a la ciudad de Mérida, según datos del Ayuntamiento, cada día se depositan alrededor de 600 toneladas de RSM en el relleno sanitario de la ciudad. Debido a esto resulta necesario, un manejo integral de RSM, aplicando, entre otras medidas, el concepto de las "3'Rs" (Reducir, Rehusar y Reciclar). La estrategia gira en torno a la desmaterialización y va dirigida al uso de recursos y disminución en la generación de RSM y por lo tanto, la disminución del impacto ambiental de estos. Por tal situación este proyecto se plantea investigar la viabilidad de la instalación de una planta para el reciclado del material polietilentereftalato conocido como PET desde el punto de vista del desarrollo sustentable. Esto se logrará mediante un análisis de la situación comercial post consumo en la región actualmente y el análisis técnico – financiero del mismo y así determinar la factibilidad del proyecto.

PALABRAS CLAVE: Polietilenterftalato (PET), Reciclar, Disminución de Residuos Sólidos Municipales, Desarrollo sustentable.

INVESTMENT PROYECT FOR THE INSTALLATION OF A RECYCLING PLANT FOR PET CONTAINERS IN THE MUNICIPALITY OF TEKAX, YUCATÁN, MÉXICO

ABSTRACT

The business opportunities are present in all the steps of the productive process even if the product have been manufactured, bottled, seller and consumed. For the mentioned before it was detonated new business in the area of PET collection, gathering, recycling, and sell of Municipals Solids Waste (MSW). In the case of Mérida city, according to the city hall, each day are deposited around 600 ton of MSW in the landfill site of the city. Due to, is necessary an integrated management of MSW, applying the concept of the 3´Rs (Reduce, Reuse, Recycle). The strategy is around of dematerialization and it is directed to the use of resources and decreases in generation of MSW and therefore decreases the environmental impact of these. Is for that, this project investigate the installation plant viability to recycling the polietilentereftalato material known as PET from the point of view of sustainable development. This is achieved based on a post consume commercial situation analysis actually in the region and with the financial technical analysis of the project with the purpose to determine the project feasibility.

JEL: O14; L11; M13

KEYWORDS: Polietilentereftalato (PET), Recycling, Decrease Municipals Solids Waste, Sustainable Development.

INTRODUCCIÓN

Según el Instituto Nacional de Geografía y Estadística (INEGI), cada año se desechan más de 2,116 toneladas de residuos plásticos, por eso es necesario poner en marcha la industria del reciclado donde el primer paso siempre será la recuperación de los materiales. Como es sabido, México es el tercer país en el mundo consumidor de polietilentereftalato (PET), solo detrás de Estados Unidos y China, pero en consumo per cápita ocupa el segundo lugar mundial con un consumo entre 225 y 250 botellas por cada mexicano. De acuerdo con estos datos podemos calcular que en el estado de Yucatán, considerando un promedio de 235 botellas per cápita, se tiene un consumo anual de 459´560,595 botellas lo que equivale a 10,110.33 toneladas al año. Desde años anteriores este material se ha convertido en un contaminante que aparte de tener un impacto visual negativo ante la sociedad también contribuye a la contaminación de ríos y lagos así como los drenajes de las ciudades. Esto es debido a que las autoridades municipales y estatales le han dado poca importancia al problema de la contaminación y esto se ve seriamente apoyado por los productores de envases plásticos y de los envasadores de bebidas y productos varios destinados al consumo cuyo fin primordial es la reducción de costos sin considerar los residuos que se generan en la población.

Aunado a esta situación, se encuentra el poco o nulo interés de los ciudadanos al no tomar conciencia de que al consumir cualquier producto contenido en un envase PET es responsable tanto de su contenido como del envase. Lo cual aparte de contaminar el ambiente provoca el desperdicio de un material que puede ser reutilizado para la fabricación de diferentes productos derivados. Este proyecto plantea la necesidad de instalar una planta que se encargue del reciclaje de este material principalmente en la zona sur del estado de Yucatán dándole un enfoque estratégico que indudablemente tendría un impacto en la protección del medio ambiente, generar oportunidades de negocio en el acopio y distribución del producto terminado y riqueza en la sociedad de la región sur al abrir nuevas oportunidades de trabajo.

MARCO TEORICO

Estudio de Mercado

En México el manejo de RSM no es integral, esto es debido principalmente a la falta de capacidad técnica y de recursos. Sin embargo el acopio de basura y su venta como medio de subsistencia, es una actividad relativamente común en algunos municipios, entre ellos Mérida. Esta actividad de acopio y comercialización de residuos ha propiciado el establecimiento de grupos con funciones específicas y relacionadas entre sí para el desarrollo de este flujo, lo que podría denominarse como un canal de distribución. El reciclado es el reproceso de los materiales, en este caso del PET, para acondicionarlos con el propósito Aunque al principio se consideraba que esta actividad resultaría prometedora, puesto que la materia prima, era abundante y aparentemente gratis, en la práctica, resultó que el negocio era mucho más complejo, principalmente por dos razones:

No existe un acopio diferenciado
Resultó que existían grupos de poder relacionados a los desechos municipales formados desde décadas atrás.

Si bien es cierto que la hojuela de PET reciclado es más barata que la resina virgen de este compuesto, hay temporadas donde esta diferencia es reducida, particularmente porque México produce resina virgen de buena calidad y a bajo costo. De hecho, en Altamira, Tamaulipas en el año 2003 comenzó a operar la unidad productora más grande del planeta. Pertenece a la italiana Mossi & Ghisolfiy con ella, México, elevará su producción anual de 500,000 ton a más de 700,000 ton, con lo que se convertirá en el segundo productor

mundial de resina PET (Quiñones,2003). A últimas fechas se instalaron nuevas empresas en el Valle de México (IMER y Pet Star), en Puebla (El Rey del PET) y Monterrey (Grupo Simplex). Además, está por iniciar operaciones Tecnología de Reciclaje, compañía que producirá hojuela limpia y geotextiles no tejidos, un producto nuevo para México que tiene aplicación en agricultura, construcción y obra civil, donde se utilizan como bases y membranas. La demanda en Yucatán se refleja básicamente, en la resina nueva ya que no existe en el estado una empresa que se dedique al reciclaje del PET.

La empresa que realiza el acopio del RPET en el estado es ECOCE quien dispone de vehículos para transportar el material a su centro de acopio y distribución en la ciudad de Mérida, para posteriormente enviarlo al Estado de México a la planta PetStar para su reciclaje. México ocupa el segundo lugar mundial en consumo de refrescos después de los EUA, con un consumo promedio de 150 litros al año per cápita (INEGI 2005), y particularmente el estado de Yucatán se ubica como el segundo consumidor de este tipo de bebidas después del Distrito Federal, de tal suerte que el proyecto se centra en la región sur del estado donde consideramos los principales municipios como son Peto, Tsukakab, Tekax, Akil, Oxcutzkab, Tikul, Muna, Teabo, Tekit, Tecoh, Acanceh, Sacalum, Mayapan, Maní, Mama, Dzan, Chumayel y Abalá, que en conjunto tienen una población de 246,492 habitantes mayores de 5 años (INEGI 2010) y si consideramos un peso de 0.022 kg. por envase PET desechado y un consumo de al menos una bebida de 600 ml por habitante, tenemos que se generan 5.43 ton diarias de envases de los cuales solo se reciclan aproximadamente el 25% o sea 1.36 ton y el resto (4.07 ton) se encuentra en rellenos sanitarios y tirados en la vía pública o en el campo ocasionando el deterioro ecológico de la región y el país. Como se puede observar la oferta de envase RPET para reciclado es suficiente para una planta recicladora en el sur del estado con una capacidad mínima de 200 kg/hr El acopio de PET en el estado ha sido incipiente debido a que el precio que se pagaba hace unos 6 o 7 años no rebasaba un peso por kilo, razón por la que este material se iba directamente a los rellenos sanitarios o se dispersaba por cualquier espacio público o privado como desperdicio. Sin embargo, y aún con una escasa promoción para concientizar a la población respecto al reciclaje del PET principalmente, a últimas fechas se ha visto un incremento en el acopio de este material debido a que el precio ha ido cambiando paulatinamente y ha pasado de $0.80 a entre $4.00 y $5.00 el pago al pepenador y el acopiador lo comercializa entre $6.00 y $8.00 por kg debido a la limpieza (separar etiqueta y tapa-rosca) y compactación del envase.

Para alimentar una planta de reciclaje con la capacidad requerida para este proyecto (200 kg/hr) se requiere del acopio mínimo de 1600 kg diarios para trabajar un turno de 8 hrs, el cual se lograría mediante un plan de acopio donde intervendrían todas las instituciones educativas del sur del estado (primarias, secundarias, bachillerato y escuelas de nivel superior) las cuales separarían el material de PET, de los demás residuos sólidos, y por medio de transportes adecuados, se colectaría diariamente para ser trasladado a la planta recicladora; así también, se harán convenios con los ayuntamientos para el acopio a través de sus departamentos de limpia y adicionalmente en la planta recicladora se aceptará todo el PET que los pepenadores puedan llevar para su reciclaje. A continuación se presenta una tabla de los usos a los que se enfoca el PET reciclado para dar idea del tamaño de estos segmentos.

Tabla 1: Segmentos Para El RPET En México (INEGI 2006)

Usos	%	Ton
Fibra Poliéster	16.70%	11,500
Fleje	1.50%	1,000
Otros	0.70%	500
Exportación	81.10%	56,000
Total	100.00%	69,000

La Tabla 1 permite percibir los principales usos a los que se enfoca el reciclado de PET. Su mayor mercado es el de la exportación, la cual tiene estímulos fiscales como la exención del impuesto al valor agregado. De igual manera su segundo mercado es el de la fibra textil seguido de los flejes. Fuente: Elaboración propia con base en datos de INEGI 2006 (2016).

El más grande mercado del RPET es el de las fibras textiles (54.50%), de ahí que más de dos tercios de los envases recolectados se exporten a Estados Unidos y China (OMC, 2006). También hay demanda de este material reciclado para fabricar láminas (6.6%), fleje (13.20%), envases para alimentos (14.40%), para productos de limpieza y aseo personal (7.20%), hilo para pescar, fibra para escobas (1.40%) y prácticamente cualquier cosa de poliéster (2.70%) según NAPCOR, en su último informe (NAPCOR, 2004). La planta recicladora que se propone también utilizará el método mecánico de reciclaje para obtener hojuela de PET limpia y seleccionada, y adicionalmente se obtendrá Pellet para venderse como materia prima ya que la bondad del material es que se puede comercializar en ambas presentaciones, ya sea para el mercado nacional o internacional. Según expertos, el plástico que se acopia mayormente es el PET y es el que cuenta con mayores posibilidades de comercialización, por ello se decidió acotar el estudio únicamente a este tipo de plástico. Este canal está formado por 5 niveles desde los generadores hasta las fábricas recicladoras.

Industrial

Se tomó como punto de inicio para la descripción del mercado de plástico post-consumidor, las industrias fabricantes de envases plásticos de PET, que se han denominado generadores. Su importancia radica en que son las que determinan el flujo de material que se inserta al mercado en estudio.

Tabla 2: Segmentos de Resina PET en el Año 2000 A Escala Nacional (APREPET, 2001)

% De Mercado	Segmento
52,8	Refrescos
14,9	Agua purificada
14,5	Aceite
7,0	Alimentos
2,2	Cuidado personal
1,4	Agroquímicos
0,3	Licores
1,5	Otros envases
2,4	Otras aplicaciones
5,0	Preforma exportada
100,0	Total

La Tabla 2 refleja los diferentes segmentos de mercado para la obtención de resina PET. Se puede observar que el de mayor porcentaje es el de los refrescos. En publicación del diario Universal en 2015, México es el 4to. Consumidor más grande del mundo en materia de bebidas carbonatadas por debajo de Argentina, Estados Unidos y Chile. Otro porcentaje relevante es por agua purificada, su consumo se ha incrementado debido al cambio climático. Fuente: Elaboración propia con base en APREPET, 2001 (2016).

En este rubro y ubicadas en la ciudad de Mérida tenemos 7 compañías, las cuales abastecen, principalmente, el rubro de envases para refrescos y agua.

Tabla 3: Compañías Generadoras de Envases PET en Mérida, Yucatán

Nombre	Producto
Comercializadora "Los Reyes"	Botellas para agua (no fabrica)
Envases Químicos del Sureste, S.A.	Botellas múltiples usos
Mega Empack, S.A. de C.V.	Botellas para refrescos
Kemix, S.A. de C.V.	Envases para la industria alimenticia
Recipientes y Envases de México, S.A. de C.V.	Botellas para agua, miel, jarabes, salsas, esencias, etc.
JR Envases y Plásticos del Sureste, S.A. de C.V.	Botellas para agua y refrescos
Multi Empac, S.A.	Botellas para agua y refrescos

La Tabla 03 permite percibir a las principales compañías generadoras de envases PEP en el estado de Yucatán. El principal proveedor es la empresa "Los Reyes" y Mega Empack. Aparte de los envases por agua y bebidas carbonatadas, se observa envases para miel, jarabes, salsas y esencias lo cual son productos cultivados en la región y son objeto de exportación a distintos mercados del mundo. Fuente: Elaboración propia (2016).

El principal segmento de mercado, para la resina virgen de P.E.T., son las industrias de refrescos y agua purificada, que juntas representan un 67.7% de las ventas de ese sector (APREPET, 2001). La producción de estas industrias generadoras de envases está directamente relacionada con el consumo de refrescos y agua purificada que es muy abundante en la ciudad de Mérida.

Consumidores

Las condiciones climáticas de Yucatán hacen que el mercado de bebidas refrescantes sea significativamente mayor que otras entidades de la República Mexicana. Los sindicatos de las firmas refresqueras con presencia en Yucatán, aseguran que, si todos los refrescos tuvieran una sola presentación el consumo diario en la entidad equivaldría a un promedio de 120,000 cajas de 26 botellas de 600 mililitros cada una (Diario de Yucatán, 2003). Según investigadores del Centro de Investigaciones Avanzadas de Yucatán (CINVESTAV) estiman que, producto de este consumo, en Yucatán se desecha diariamente más de un millón de envases de P.E.T.

Acopiadores Ambulantes

Generalmente, estos acopiadores pasan casa por casa pidiendo el material y además van recogiendo de las calles lo que tenga valor comercial. Su medio de transporte son triciclos. No pagan por el material obtenido y en el caso del PET lo venden a razón de $ 3.00 kilo. Según un acopiador grande, cada acopiador pequeño (pepenador) le vende en promedio, diariamente, entre 25 y 30 kg, entonces tenemos que cada acopiador ambulante colecta entre$ 75.00 y $ 90.00 por día. Considerando un promedio de 200 acopiadores ambulantes (en Mérida, Yuc.), se estima que 2 toneladas pasan diariamente por este canal.

Recolectores

No se sabe la cantidad de plástico que logran separar para su posterior venta, pero a partir de los datos de los acopiadores fijos se puede estimar entre 100 y 150 toneladas. Los acopiadores fijos los refieren como sus principales proveedores, por lo que su papel dentro del canal es muy importante, el precio al que venden el PET es equivalente al que ofrecen los acopiadores ambulantes de $ 3.50 a $ 4.00 por kilogramo.

Acopiadores fijos

Se estima que el número de acopiadores fijos en la ciudad de Mérida es al menos de 50 y un máximo de 150; derivado de pláticas con un par de acopiadores y recicladores se estima que pasan por este canal de 150 a 200 toneladas de PET mensualmente. Según la estimación hecha de generación de PET reciclable en el sur del estado de Yucatán, se generan alrededor de 5.43 toneladas diariamente de las cuales son acopiadas alrededor de 1.3 toneladas para su posterior reciclado, es decir el 25% aproximadamente. Mediante la aplicación de programas de acopio (como el propuesto en párrafos anteriores) resultaría factible duplicar la cantidad de PET acopiado, es decir, lograr acopiar y vender un total de 80 toneladas mensuales. Es decir que se podría cubrir, con facilidad, la demanda de 50 toneladas PET que requeriría la planta recicladora, objeto de este estudio. En el aspecto ambiental, el reciclado del PET representa en sí un menor consumo de petróleo, recurso no renovable y la disminución de la contaminación por concepto de su refinación y transformación hasta convertirse en plástico.

Estudio Técnico

Existen diversos métodos en el tratamiento del reciclado de los plásticos; los cuales son denominados: Primario, que consiste en operaciones mecánicas para obtener un producto de similares características que el producto original. El secundario que consiste en la fusión para obtener productos de diferentes formas.

El terciario o también conocido como "reciclado químico" y el reciclado cuaternario que consiste en la incineración, el cual no produce contaminantes ya que solo se desprende bióxido de carbono y vapor de agua. De acuerdo con los objetivos del proyecto de construcción de una planta recicladora de envases PET en el municipio de Tekax, en el sur del estado de Yucatán, el método de reciclaje a utilizar es el Mecánico. Este reciclado es la mejor alternativa para este propósito, si se pone en consideración que la mayoría de los plásticos viene del petróleo, un recurso claramente no renovable y el cual es cada día más costoso, y por otro lado, el reciclado químico es muy costoso y no está a nuestro alcance, debido a la alta inversión económica que se requiere. Por lo tanto, el proceso para el reciclado mecánico del PET se describe de la siguiente manera:

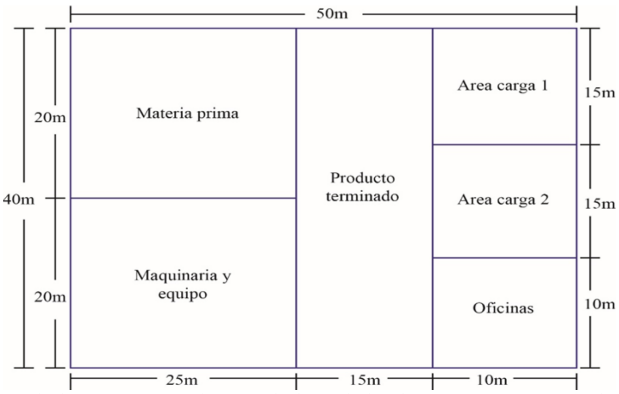
Acopio
Compactación o Pacado
Limpieza y Selección
Molido (Reducción a hojuela)
Separación
Limpieza
Secado
Peletizado
Extrusión

El Análisis de viabilidad se estima a partir de los datos proporcionados por un fabricante de equipo, para las especificaciones de una maquinaria con capacidad de 300 kg/h. donde se presentan datos como la energía que se requiere para la maquinaria, insumos, operadores necesarios para la producción, calidad del producto y dimensiones principales.

Capacidad continua: 300 kg/h
Requerimiento total de energía: 78 kw
Consumo de energía práctico: 60% (47 kw)
Tratamiento de reciclado de agua: 60 – 70% de la producción de agua puede ser reciclado.
Operadores por turno: 5 operadores mínimo son necesarios para la línea completa. 2 en la línea de triturado, 2 en la línea de lavado y uno para el embalaje.
Condiciones de trabajo: la línea completa puede trabajar hasta tres turnos por día.
Requerimiento de espacio para trabajo: 40 x 6 x 5 (L x W x H)
Espacio para la materia prima: 100 a 150 metros cuadrados
La hojuela limpia terminada puede ser empacada en dos tipos de bolsas: bolsa pequeña para 20 kg y bolsa grande de 1000 kg el tamaño es de 1.200 x 1.200 x 1.200 mm
Consumo de materia prima: 1.1 a 1.2 toneladas de botellas recicladas pueden ser usadas para producir 1 (una) tonelada de hojuela limpia y seca (90% rendimiento).
Selección de la botella: 3 operadores en un día de trabajo pueden seleccionar una tonelada de botella de PET. Las botellas deben ir ordenadas por colores antes de ser procesadas
Calidad del producto terminado: limpio, un solo color hojuela pura de PET, contenido de agua menor a 1%.

La planta objeto de este proyecto tendrá una capacidad de producción inicial de 200 kg/h, y el equipo que se propone para la producción tiene una capacidad de 300 kg/h lo que nos permite planear un crecimiento futuro, el cual será considerado para la selección de áreas de la planta procesadora. Se considera una construcción de 2,000 m² con un terreno de 40 x 50 m donde se distribuyen las siguientes áreas:

Figura 1: Plano de la Planta



En la la Figura 1 se observa el plano de la planta propuesta para el proyecto. Esta consta de área de materia prima y producto terminado. La maquinaria y equipo tendrán acceso para su resguardo físico. De igual manera se contara con 3 áreas de maniobras para carga y descarga para una mayor eficiencia y eficacia en la recepción y distribución del producto. Fuente: Elaboración propia (2016).

Estudio Financiero

El tiempo de vida del proyecto va a estar definido por varios factores dentro de la inversión inicial, en equipos como son: Vehículos, maquinaria y equipo, equipo de oficina, garantía del equipo, edificio y terreno. Para efectos del proyecto, el equipo de transporte se depreciará a un horizonte de 5 años. La maquinaria y equipo para el reciclado mecánico, se deprecia totalmente a 10 años. El equipo de oficina también se deprecia en 5 años y el equipo de cómputo se deprecia en 3 años aproximadamente el 30% anual. El edificio se deprecia a razón del 5% anual por lo que para depreciarlo totalmente se toman 20 años. A diferencia de los activos fijos, el terreno no se deprecia, al contrario, genera plusvalía y para este proyecto se ha considerado el terreno como una donación por parte de del H. Ayuntamiento de Tekax y en su caso por la Universidad Tecnológica Regional del Sur para la instalación de la planta de reciclaje. Por lo tanto, el tiempo de vida del proyecto estará determinado por la maquinaria y equipo, el cual será de 10 años.
Se iniciará detallando la inversión inicial (II) que se requiere para la adquisición de la maquinaria y equipo así como el edificio, mobiliario, equipo para transporte y otros, necesarios para el arranque de operaciones de la planta de reciclaje. Se percibe la Tasa de depreciación (dt) y depreciación anual (Dt).

Tabla 4: Inversiones (miles de pesos

	II	Dt (%)	Dt
Terreno			
Construcción	3.000	5	150
Maquinaria	1.680	10	168
Contenedores	100	10	10
Capital de trabajo	332,00		
Equipo de oficina	92,5	20	18,5
Vehículo	450,0	20	90,0
Total	5.654,5		

En la Tabla 4 se observa las principales inversiones a realizar para empezar a operar el proyecto. El capital de trabajo es el más oneroso para iniciar la gestión económica y financiera del negocio. En segundo lugar se encuentra la construcción de la planta donde se realizaría todo el proceso de reciclado. Fuente: Elaboración propia (2016).

Considerando estos valores se tendría un valor de rescate al cabo de 10 años de $1.660.000,00 Respecto al capital de trabajo se calculó de acuerdo con el método de Déficit Máximo Acumulado. Se ha considerado que en cada mes se vende el total producido por lo que los inventarios estarán en cero, al final de cada periodo. El monto de las ventas no se recupera de forma inmediata por lo que se dan 30 días como plazo de pago, para empezar a tener un flujo de efectivo. Por lo que respecta al costo de producción, en la siguiente tabla se presentan los conceptos considerados para su cálculo y el monto correspondiente:

Tabla 5: Costo de Producción

Costo de Producción	
Costos variables	
Materia prima/ton	4.000,00
Energía eléctrica/ton	250,00
Gas/ton	150,00
Agua/ton	20,00
Total de costos variables	4.420,00
Por ton. Mensual	212.160,00
Costos fijos	
Mano de obra directa	40.490,39

En la Tabla 5 se puede percibir los principales costos de producción del proyecto. La materia prima obtenida en los diferentes centros de acopio es la de mayor representatividad seguida de la mano de obra relacionada directamente con la producción. Finalmente se menciona el importe de costos por servicios públicos como lo son la energía, gasolina y el agua.

Los gastos administrativos mensuales, principalmente salarios y prestaciones, gasolina y servicios públicos ascendieron a 64,530. En lo que respecta a sueldos, están incluidos el gerente general, el administrador, la asistente, el encargado del mantenimiento y al chófer de la camioneta para la recolección del PET. Los empleos requeridos para la operación de la planta y los salarios mensuales asignados se consideraron de acuerdo a la zona de influencia del proyecto.

RESULTADOS

El punto de equilibrio se calculó de acuerdo a un software de análisis financiero, del cual se desprende que en promedio debemos vender 8,768 toneladas por mes de PET recuperado para que no tengamos ni pérdida ni ganancia, lo cual es un buen indicador del potencial del proyecto. ya que la capacidad de producción de la planta propuesta es de 32,5 ton por mes con un turno de trabajo.La valuación del proyecto, mediante el criterio del Valor Actual Neto (VAN), nos determina que este proyecto es rentable ya que nos arroja un resultado positivo de 31.682,71; el cual representa el margen de aceptación del proyecto, ya que esta cantidad representa la ganancia adicional con respecto a la mejor alternativa de inversión, o sea VAN > 0 el proyecto se acepta. Este criterio evalúa el proyecto en función de una tasa única de rendimiento, con la totalidad de los rendimientos actualizados. La TIR calculada para el proyecto es de 18,5% para el primer año y de 20,1% para el segundo año. El otro indicador que influye en la decisión de realizar el proyecto, es el cálculo que determina el periodo de recuperación de la inversión, esta herramienta lo determina mediante la suma acumulada de los flujos generados por el proyecto actualizado. Por lo que, con una VAN de 31.682,71 y una TIR del 18,5% nos arroja un periodo de recuperación de la inversión de 15.5 meses.

CONCLUSIONES

Como se puede observar, el proyecto de reciclado de envases PET, es atractivo y viable en varios aspectos, destacando el económico ya que se trata de crear una empresa que genere utilidades, pero también es importante en el aspecto ecológico ya que propone beneficios al medio ambiente. La inversión presentada es relativamente baja en comparación con otras empresas de este tipo, gracias a algunos factores que se tienen en favor del proyecto como es lo referente al terreno, el cual se obtendrá por donación del Ayuntamiento de Tekax o en su defecto, la Universidad Tecnológica Regional del Sur estaría dispuesta a ceder terreno propio de sus instalaciones para la construcción de la planta recicladora, ya que de esta, emana el proyecto presentado. Así también, como se trata de un proyecto propuesto por una institución educativa de nivel universitario, se tiene la certeza de contar con el apoyo de las demás universidades y tecnológicos así como las instituciones de nivel primario, secundario y nivel medio superior; para realizar una campaña de acopio de PET en toda la zona sur del estado, que genere suficiente materia prima, para mantener en constante operación la planta recicladora. El futuro de la empresa se presenta con altas posibilidades de expansión debido a las diversas aplicaciones que tiene el RPET en nuestra vida cotidiana. Lo cual permite

planear un crecimiento en capacidad o la apertura de nuevas plantas en otros puntos del estado, con la finalidad de cubrir la demanda de este producto en el país o al mercado exterior, que es quien tiene la mayor demanda del producto. Las áreas de oportunidad de este producto se ven también en la transformación de la materia prima para aplicaciones de embalaje como fleje y correas, los cuales son productos muy demandados, por otro lado se encuentra la industria textil en la cual se puede incursionar gracias a los bajos costos con los que se pueden obtener las fibras hechas de RPET mexicano con lo que es posible competir con los costos de la industria textilera China.

REFERENCIAS

Cos Bu, R (2005) "Análisis y Evaluación de Proyectos", Limusa, México
APREPET (2006). Asociación Civil dedicada al fomento de la cultura del reciclaje de PET en México. http://www.aprepet.org.mx

Asociación Nacional de Industrias del Plástico (ANIPAC, AC). http://www.anipac.com.mx
ECOCE (2010) Economía y Compromiso Empresarial (ECOCE, AC). http://www.ecoce.org.mx
FEMSA (2010) Coca – Cola FEMSA, http://coca-colafemsa.com/kof/

IMER (2010) Industria Mexicana de Reciclaje, S.A. de C.V. http://femsa.com/es/assets/003/15669.pdf
INEGI (2010) Instituto Nacional de Geografía e Informática, http://www.inegi.gob.mx

NAPCOR The National Association for PET Container Resourses, http://www.napcor.com/index.html
Quiñones S. (2003) Larga vida al PET. Revista Expansión, Ed. 874
http:/www.expansión.com.mx/default.asp

SMA (2002) Secretaría del Medio Ambiente. El PET y su situación actual en el Distrito Federal, http:/www.sma.df.gob.mx/rsolidos/04/01clave.pdf

El profesor Víctor Samuel Jiménez López es profesor investigador de tiempo completo de la carrera de Mecatrónica área automatización y presidente del cuerpo académico de investigación de mecatrónica aplicada a los procesos industriales de la Universidad Tecnológica Regional del Sur (UTRSUR). Es Doctorante en administración y desarrollo empresarial por parte del Colegio de Estudios de Iberoamérica. Al profesor se le puede contactar en tablaje catastral No. 792 vía del ferrocarril Mérida – Peto en Tekax de Álvaro Obregón, teléfono 019979740947 al 50;

El profesor Manuel Antonio Puerto Salgado es profesor investigador de tiempo completo de la carrera de desarrollo de negocios y miembro del cuerpo académico de ciencias económico administrativas de la Universidad Tecnológica Regional del Sur (UTRSUR). Es maestro en mercadotecnia por parte del Instituto Universitario Patria. Al profesor se le puede contactar en tablaje catastral No. 792 vía del ferrocarril Mérida – Peto en Tekax de Álvaro Obregón, teléfono 019979740947 al 50;

El profesor Mario René Chan Magaña es profesor investigador de tiempo completo de la carrera de contaduría y miembro del cuerpo académico de ciencias económico administrativas de la Universidad Tecnológica Regional del Sur (UTRSUR). Es Doctor en Ciencias de la Administración por parte de la Universidad Nacional Autónoma de México. Al profesor se le puede contactar en tablaje catastral No. 792 vía del ferrocarril Mérida – Peto en Tekax de Álvaro Obregón, teléfono 019979740947 al 50;

ESTRATEGIA DE NEGOCIOS SOSTENIBLES PARA ALUMNOS DE CONTADURÍA

Rufina Georgina Hernández-Contreras, BUAP
Rosa María Medina-Hernández, BUAP
José Francisco Tenorio-Martínez, BUAP
Edith Gabriela Espinosa-Crispín, BUAP

RESUMEN

Para poder mejorar la calidad de vida de los ciudadanos y disminuir el deterioro del medio ambiente en un país tan diverso como es México, es ineludible que se puedan emprender negocios cuya innovación se centre en el reciclaje, la reducción de los consumos y la reutilización de las materias primas, con la finalidad de disminuir el impacto de la huella ecológica y al mismo tiempo buscar oportunidades para los estratos de ingresos menores. El presente trabajo tiene como objetivo diagnosticar los conocimientos, y la actitud de los estudiantes de contaduría, respecto al cuidado del medio ambiente y sus conocimientos en la regla de las 3 R´s; con la finalidad de enfocar los esfuerzos en la creación de negocios sustentables. El diagnóstico se realiza a través de un cuestionario aplicado aleatoriamente a alumnos de la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla (BUAP), y en cuyas conclusiones se reflejan las oportunidades y debilidades para poder fructificar las condiciones; y se proponen alternativas para fomentar la innovación y la competitividad, así como la generación de ganancias contribuyendo con el medio ambiente.

PALABRAS CLAVE: Planeación Estratégica, Tecnología Sustentable, Negocio, Reciclar

SUSTAINABLE BUSINESS STRATEGY FOR CONTINGUITY STUDENTS

ABSTRACT

In order to improve the quality of life of citizens and reduce the deterioration of the environment in a country as diverse as Mexico, it is unavoidable that is dedicated to business with innovation center in recycling, reducing consumption and reuse of materials With the aim of reducing the impact of the ecological footprint and at the same time seeking opportunities for lower income strata. The present work has as objective the diagnosis of the knowledge, and the attitude of the students of accounting, regarding the care of the environment and its knowledge in the rule of the three erres; In order to focus the efforts in the creation of sustainable businesses. The diagnosis is made through a questionnaire randomly applied to the students of the Faculty of Public Accounting of the BUAP, and whose conclusions reflect the opportunities and weaknesses to be able to fructify the conditions; And alternatives are proposed to promote innovation and competitiveness, as well as the generation of profits that contribute to the environment.

JEL: Q01, Q54, L26.

KEYWORDS: Strategic Planning, Sustainable Technology, Business, Recycle

INTRODUCCIÓN

A partir del siglo XIX, a raíz de la Revolución Industrial, los seres humanos empezaron realmente a cambiar la faz de planeta, la naturaleza de su atmósfera y la calidad del agua. La consecuencia más importante de la

Revolución Industrial fue el llamado crecimiento económico sostenido, es decir, el crecimiento constante de la riqueza de un país y este crecimiento tanto económico como demográfico ha tenido como resultado la contaminación y la producción de una gran cantidad de desechos, todo ello con consecuencias negativas para el ambiente. Por otro lado, la generación de deshechos es un negocio con oportunidades en México, seguns David Bonilla, investigador de la UNAM "… uno de los problemas que se enfrenta en México, es que la infraestructura no es suficiente para procesar y reciclar toda la basura generada en las ciudades, a pesar de ser un negocio sumamente lucrativo (El Financiero, 2016)". La presente investigación está organizada de la siguiente manera: primeramente la revisión literaria, se enfoca a la opinión de diversos autores y organismos gubernamentales y no gubernamentales sobre aspectos importantes del cuidado del medio ambiente, posteriormente se presenta la metodología, en donde se aplicó un cuestionario aleatoriamente a alumnos de contaduría pública, con la finalidad de conocer y diagnosticar la situación que guardan los conceptos reciclaje, reducción del consumo y la reutilización de materiales en los estudiantes, obteniendo así los resultados que permitan diagnosticar los conocimientos de los estudiantes de Contaduría, y los puntos a considerar para poder realizar negocios derivados de la reducción, la reutilización y el reciclaje de basura, no solo en el plantel, sino de la comunidad de cada uno de los estudiantes.

REVISIÓN DE LA LITERATURA

En algunos lugares del mundo los desechos electrónicos han llegado a ser tratados de diferentes formas, sin embargo en todos los casos representa oportunidades de negocios, Widmer encuentra tres puntos clave han surgido de las evaluaciones que ha regresado: "a) el reciclaje de residuos electrónicos se ha desarrollado en todos los países como una actividad basada en el mercado; b) en China y la India se basa en pequeñas y medianas empresas Sector, mientras que en Sudáfrica se encuentra en el sector formal, yc) cada país está tratando de superar las deficiencias del sistema actual mediante el desarrollo de estrategias de mejora (Widmer y otros, 2005). Para 1973 un grupo de las 5 naciones más industrializadas y dominantes con poder en el sistema económico internacional comienzan a reunirse en la biblioteca de la Casa Blanca y son llamados "The Library Group" este grupo estaba conformado por los ministros de finanzas de: Inglaterra, Estados Unidos, Francia, Alemania y Japón, posteriormente durante la cumbre anual del Fondo Monetario Internacional (FMI) y del Banco Mundial, que tuvo lugar en Naibori, Africa; el grupo de los cinco (G5) fue instaurado formalmente. Posteriormente en 1975 se incorporó Italia y en 1976 Canadá, finalmente el miembro más reciente Rusia lo hizo de manera paulatina, desde 1994 hasta 1998 conformando así el grupo de los ocho (G8) (ITAM). Las sociedades del mundo siempre han producido residuos, pero es ahora, en la sociedad de consumo, cuando el volumen de la basura ha crecido de forma desorbitada, además se ha incrementado su toxicidad hasta convertirse en un gravísimo problema.

Estamos inmersos en la cultura del usar y tirar. Cada ciudadano genera por término medio 1kg. de basura al día, lo que da 365 kg. por persona al año, y a su vez 40.150.000.000 kg. al año en México, suponiendo una población de 110 millones (Responsabilidad Social, 2014) Otras Organizaciones no Gubernamentales como Greenpeace mencionan que en México la producción total de residuos urbanos se sitúa en torno a los 25 millones de toneladas, lo que equivale a 464 Kg. por habitante, de los cuáles solo se utiliza para compostaje el 27% lo que sitúa a México 15 puntos por debajo de la media Europea (Ecología Verde, 2017). Esta basura doméstica va a parar a vertederos, barrancas, a la calle y a veces a incineradoras. Buena parte de esa basura, el 60% del volumen, lo constituyen envases y embalajes, en su mayoría de un solo uso, normalmente fabricados a partir de materias primas no renovables, o que aun siendo renovables se están explotando a un ritmo superior al de su regeneración por ejemplo la madera para la fabricación de celulosa, y difícilmente reciclables una vez se han utilizado (Responsabilidad Social, 2014).

METODOLOGÍA

Para realizar la presente investigación se utilizó un cuestionario, previamente elaborado por estudiantes de la Universidad Popular Autónoma del Estado de Puebla, una institución de educación superior; la única

finalidad es poder conocer y diagnosticar la situación que guardan los conceptos reciclaje, reducción del consumo y la reutilización de materiales en los estudiantes. La aplicación se realizó en la Facultad de Contaduría Pública de la BUAP, durante la primavera del año 2017. De un total de casi tres mil alumnos inscritos en los programas de licenciatura se obtuvo una muestra aleatoria de 103 alumnos para que respondieran el cuestionario. Previamente se aplicó a un grupo de 15 alumnos con la finalidad de pilotear el instrumento. Los datos se trabajaron con Excel y en el sistema SPSS; y se obtuvieron los resultados que permitan diagnosticar los conocimientos de los estudiantes de Contaduría, y los puntos a considerar para poder realizar negocios derivados de la reducción, la reutilización y el reciclaje de basura, no solo en el plantel, sino de la comunidad de cada uno de los estudiantes.

RESULTADOS

La edad promedio de los alumnos es de 19.58 años de edad, por lo cual se trata de individuos jóvenes con una vida productiva extensa de acuerdo con la esperanza de vida en México que supera los 75 años en promedio para hombres y mujeres. Del total de alumnos el 60.19% son mujeres y el resto son hombres, que cursan diversos programas relacionados con los negocios. A la pregunta ¿Conoces cuáles son las 3 Rs?, es decir, reducir consumos, reciclar los productos, y reutilizar para evitar un mayor consumo; los resultados obtenidos fueron: 80.58% de los alumnos contestaron que sí. Sin embargo, al preguntar ¿Cuáles son? Solo el 64.07% pudo contestar correctamente las acciones que corresponden a la regla. A la pregunta concreta y directa de ¿Cuánta basura crees que generas en un día? La mayoría de ellos contestó que genera medio kilogramo o menos de basura, solo el 6.79% contestó que no sabe cuánto genera de basura en un día.

Tabla 1: Generación de Basura Por Día

¿Cuánta Basura Crees Que Generas en un Día?	Respuestas	Porcentaje
Medio kilo o menos	68 alumnos	66.02%
Un kilo o dos	24 alumnos	23.30%
Tres kilos o más	3 alumnos	2.91%
No sé	7 alumnos	6.79%
No contestó	1 alumno	0.97%

En esta tabla se muestra la generación de basura que los alumnos consideran que producen diariamente. Fuente: Elaboración propia.

En la Tabla 1 se muestra la generación de basura que los alumnos consideran que generan de forma diaria, y que les da una primera idea de su propio consumo, y como se observa la mayoría considera que genera medio kilo o menos. A la pregunta ¿qué tanto te importa el medio ambiente? Considerando que 1 es lo mínimo y 5 es lo máximo, los alumnos obtuvieron en general un nivel de 4.26 puntos, es decir, el interés es muy alto, equivalente a un 85.20% en total. La desviación estándar fue de 0.79 puntos, de tal forma que es mucha la importancia que los alumnos le proporcionan al medio ambiente. Sobre la vida cotidiana y la afectación al medio ambiente los alumnos consideran que el 83.49% considera que su actividad sí perturba al medio ambiente; sin embargo, cuando se les preguntó la causa, todos los alumnos expusieron a través de sus acciones que sí afectan al medio ambiente. Como resultado del conocimiento de la clasificación de los residuos sólidos apenas más de la mitad, es decir, el 51.45% contestó que se clasifican en orgánicos e inorgánicos. En cuanto a la práctica de los alumnos en la universidad, es decir, saber si practican la separación de residuos en la vida universitaria, las respuestas fueron: 45.63% contestó que solo ocasionalmente. El 21.35% contestó que siempre aplica la separación de residuos sólidos. El 6.79% de los alumnos contestó que nunca aplica la separación de residuos sólidos en la escuela, sin embargo, el 26.21% de los alumnos no contestó sobre la aplicación de la separación de residuos sólidos.

Es un resultado preocupante debido a que son alumnos jóvenes a los cuales les interesa el medio ambiente en un 85.20% de interés en el cuidado del medio ambiente. Por otro lado, sobre el compromiso para mejorar los niveles de práctica sustentable, se les preguntó por la disposición a modificar sus hábitos de consumo para ser más responsable con el ambiente, y los resultados reafirman el interés, toda vez que el

95.14% de los alumnos está dispuesto a modificar su práctica sustentable, el 2.91% consideró que no cambiará y el resto no contestó. Siguiendo con la práctica sustentable se les preguntó si estarían dispuestos a consumir en negocios que sean ambientalmente responsables y sus respuestas fueron 95.14% consideró que está dispuesto a consumir en negocios de este tipo, es decir, confirma la megatendencia social actual de un consumidor ecológico (ITESM, 2009).

CONCLUSIONES Y LIMITACIONES

Uno de los hallazgos más importantes para este estudio es considerar el origen de los estudiantes, es decir, el 52.42% de los alumnos contestaron que son originarios de algún lugar de provincia, situación que facilita el arraigo de estos estudiantes para poder ser agentes de cambio en las zonas rurales y evitar la cada vez mayor concentración en la zona en donde se ubica la universidad. La siguiente pregunta confirma la afirmación anterior, debido a que se les pregunto lo siguiente; En el caso de que la pregunta anterior sea afirmativa ¿Crees que puedes implementar una empresa sustentable en ese lugar? A lo que 96.30% de los alumnos originarios de provincias contestaron que sí están interesados en implementar empresas sustentables en sus lugares de origen. Del total de los alumnos encuestados el 70.87% contestó que sí le interesa emprender un negocio sustentable, 12.62% de los alumnos contestó que no le interesa emprender, y el resto prefiere contratarse con alguna empresa ya establecida sea o no sustentable. Los alumnos de Contaduría están enfocados en estudios de negocios, información financiera, pero no en tópicos ambientales, o especialidades en leyes ambientales; por lo anterior se sugiere formen equipos interdisciplinarios con estudiantes de ingenierías y ciencias; con la finalidad de emprender negocios relacionados con el cuidado del medio ambiente. Los planes de negocio normalmente son elaborados por alumnos de una sola disciplina.

Los bonos financieros para conservar los bosques, la generación de valor agregado a productos de origen local, el registro de productos endémicos, y la organización de empresas son oportunidades que algunos alumnos comienzan a presentar en sus comunidades, sin embargo, no son suficientes para poder mejorar las condiciones de uno de los estados con alto nivel de migración y pobreza, que se contrapone a las grandes riquezas naturales y culturales. Dar a conocer y aplicar la Ley General para la Prevención y Gestión Integral de los Residuos que contempla aspectos importantes que pueden aprovecharse en favor de los negocios relacionados con las “3 R´s”. Recordando que las megatendencias sociales actuales identifican oportunidades estratégicas de negocio, como el consumidor ecológico (ITESM, 2009), que “prefiere productos menos contaminantes, orgánicos y comportamientos respetuosos del medio ambiente (ITESM, 2009)”.

REFERENCIAS

Andrade Coelho, M. (2015). ECOINOVAÇÃO EM UMA PEQUENA EMPRESA DE RECICLAGENS DA CIDADE DE MANAUS. Revista De Administração E Inovação - RAI, 12(1), 121-147.

Del Tecnológico, G. D. D. R. de Monterrey (2009). Las Megatendencias Sociales actuales y su impacto en la identificación de oportunidades estratégicas de negocios. FEMSA, Tecnológico de Monterrey.

DW, 2007, consultado el 24 de marzo en:
http://www.dw.com/es/g-8-acuerdo-en-torno-al-cambio-clim%C3%A1tico/a-2579946

Ecología Verde, 2017 consultado el 1 de abril de 2017 en: http://www.ecologiaverde.com/las-3r-ecologicas-reducir-reutilizar-y-reciclar/

El Economista (2016), Consultado el 3 de noviembre del 2016 en: http://prodigy.msn.com/es-mx/el-tiempo/noticias-principales/19-datos-sobre-la-lucha-contra-el-cambio-clim%C3%A1tico/ar-AAjRLyE?li=AAa7cMo&ocid=spartanntp

El Financiero (2016), La basura en México negocio desaprovechado en México. Consultado el 7 de abril del 2017 en: http://www.elfinanciero.com.mx/empresas/la-basura-en-mexico-negocio-desaprovechado-de-mil-mdd.html

ITESM, G. d. DR (2009). Las megatendencias sociales actuales y su impacto en la identificación de oportunidades estratégicas de negocio.

ITAM Departamento Académico de Estudios Internacionales, recuperado el 24 de marzo de 2017 en: http://g8mexico.itam.mx/g8.html

Mc Donough, W. & Braungart, M. (2005) Rediseñando la forma en que hacemos las cosas Cradle to Cradle (De la cuna a la cuna) España Mc Graw Hill

Responsabilidad Social, 2014 consultado el 30 de marzo de 2017 en: http://www.responsabilidadsocial.mx/110-articulos/especiales/262-3r-la-regla-de-las-tres-erres-reducir-reciclar-y-reutili

Roca, N & Curto, R (2010) Las tres erres, Barcelona EDEBÉ

SEMARNAT (2015), Residuos sólidos urbanos, la otra cara de la basura. Consultado el 5 de abril de 2017 en: https://www.gob.mx/semarnat/articulos/acuerdo-historico-contra-el-cambio-climatico?idiom=es

Widmer, R., Oswald-Krapf, H., Sinha-Khetriwal, D., Schnellmann, M., & Böni, H. (2005). Global perspectives on e-waste. Environmental impact assessment review, 25(5), 436-458.

BIOGRAFÍA

Rufina Georgina Hernández-Contreras, Licenciada en Economía y en Contaduría Pública, Maestra en Docencia Universitaria, Master Internacional en Cultura Sociedad y Economía China, cDraPEDT.

Rosa María Medina Hernández, Licenciada en Contaduría Pública y Maestra en Administración de Empresas, cuenta con Certificación ANFECA, Miembro del Padrón de Investigadores BUAP.

José Francisco Tenorio Martínez. Cuenta la publicación de artículos. Certificaciones: Profesional IMCP, Disciplina Finanzas IMEF, ANFECA. Actualmente es Director de la F. de C. de la BUAP.

Edith Gabriela Espinosa Crispín, es estudiante de la Lic. en C. P. de la BUAP, cuenta con un intercambio académico en *Incheon University* en Corea del Sur.

ASOCIACIONES PÚBLICO-PRIVADAS Y NANOTECNOLOGÍA EN LA TRANSFORMACIÓN INSTITUCIONAL: ELEMENTOS CLAVE PARA EL DESARROLLO INCLUSIVO Y SOSTENIBLE

Freddy Armando Rodríguez Quintero, Universidad Nacional de Colombia
Mauricio Escobar Ortega, Universidad Nacional de Colombia

RESUMEN

Este documento aborda el tópico de las Asociaciones Público-Privadas (APPs) como principales actores de investigación para el avance de tecnologías emergentes como la nanotecnología. Las APPs para el desarrollo de productos (DP) (Croft, 2005; Widdus, 2005; De Pinho, Norman, & Jadad, 2011) se constituyen como instrumento de gestión para la generación de valor, ocupando un lugar estratégico-operativo dentro de la industria farmacéutica y de biotecnología, tanto para el descubrimiento y desarrollo de medicamentos específicos para enfermedades endémicas e infecciosas, como para el desarrollo inclusivo y reducción de la pobreza. El objetivo es realizar una propuesta teórica que articula el modelo de Triple Hélice (TH) impulsado por Etzkowitz y Leyersdorf (1998; 2000) con APPs y nanotecnología, los cuales son transversales para la gestión del conocimiento, el desarrollo inclusivo y sostenibilidad de la economía.

PALABRAS CLAVES: Asociaciones Público-Privadas, Nanotecnología, Gestión del Conocimiento, Factores Críticos de Éxito (FCE), Enfermedades Endémicas.

PUBLIC-PRIVATE PARTNERSHIPS AND INSTITUTIONAL TRANSFORMATION NANOTECHNOLOGY: KEY ELEMENTS FOR INCLUSIVE AND SUSTAINABLE DEVELOPMENT

ABSTRACT

This paper addresses the topic of Public Private Partnerships (PPPs) as major players in research for the advancement of emerging technologies such as nanotechnology. PPPs for product development (PD) (Croft, 2005; Widdus, 2005; De Pinho, Norman, & Jadad, 2011) as a management tool for generating value, occupying a strategic-operative site within the pharmaceutical and biotechnology industry, both for discovery and development of specific drugs for endemic and infectious diseases, as for inclusive development and poverty reduction. The aim is to make a theoretical proposal that articulates the model of Triple Helix (TH) promoted by Etzkowitz and Leyersdorf (1998; 2000) with PPPs and nanotechnology, which are transversals to knowledge management, inclusive development and sustainability economy.

JEL: H44, I14, I18, L32, L38, M10, O30, O32

KEYWORDS: Public-Private Partnerships, Nanotechnology, Knowledge Management, Critical Success Factors (CSFs), Endemic Diseases

INTRODUCCIÓN

Las APPs a partir de la década de 1990 marcan una tendencia creciente (Grimsey & Lewis, 2002b; Li, Akintoye, Edwards, & Hardcastle, 2005; Widdus, 2005; Gunnigan & Rajput, 2010; Cruz & Marques,

2013); en contraposición, Bovaird (2004) sostiene que las APPs no son nuevas instituciones, el concepto fue usado por primera vez hace unos 40 años y desde entonces, han experimentado un crecimiento significativo. Los gobiernos de países desarrollados y en desarrollo, actualmente están tratando de aprovechar la experiencia y los recursos del sector privado para reducir al mínimo su déficit de infraestructuras (Stern & Holder, 1999; Grimsey & Lewis, 2002), con el fin de comprender mejor las dinámicas operacionales y estratégicas. Según Power, Burris, Vadali, & Vedenov (2016) otra cuestión fundamental es el nivel de incertidumbre asociado con los ingresos en el largo plazo entre sector público y privado; sin embargo, APPs son un tema que cobra especial vigencia, para promover el crecimiento y el desarrollo económico (Koven & Strother, 2005; Oliveira & Marques, 2013 b; Medhekar, 2014; Woodson, 2016), al mismo tiempo, son bien percibidas por los stakeholders, puesto que ofrecen ventajas y beneficios que son determinantes para el bienestar y la sostenibilidad.

La revisión de la literatura efectuada en las bases de datos "Scholar", "Scopus", "Springer Journal", "Science Direct" y "Taylor & Francis" entre agosto y septiembre de 2016; presentó escasa literatura sobre la infraestructura de APPs en el campo de la nanotecnología aplicada a la salud a nivel mundial –exceptuando la industria del turismo médico– lo cual constituye un indicador, que pretende advertir sobre el impacto en la salud que se tendría al vincular estrategias en pro del bienestar mundial con respecto a la investigación, desarrollo y distribución de nanomedicinas. El informe sobre la salud en el mundo realizado por la OMS (2013), sugiere la cobertura en salud universal –pleno acceso a los servicios de salud– sin que el pago por los servicios preventivos y terapéuticos de calidad los subyugue en la pobreza. El mismo informe (OMS , 2013) señala que las muertes posneonatales –menores de cinco años– en 2011 fueron cerca de 7 millones (p. IV); otro informe de la OMS (2015) y del Banco Mundial indican que cerca de 400 millones de personas carecen del acceso a servicios de salud esenciales, y en los países de bajos y medianos ingresos el 6% presentan tendencia a la pobreza extrema debido a los gastos de salud (WHO, 2016).

En el marco sobre las estrategias para la reducción de la pobreza y las acciones en pro del desarrollo sostenible, el informe de la OMS en 2002 admite que la participación intensiva y concertada en diferentes sectores a la vez, se encuentra bajo la coordinación de los gobiernos (2002a, p. 173). De los ocho Objetivos de Desarrollo del Milenio (ODM) –actualmente Objetivos de Desarrollo Sostenible (ODS) –planteados por la Organización de las Naciones Unidas (ONU), la salud en tres de ellos fue primordial: (ODM4) la salud del niño, (ODM5) la salud de la madre y (ODM6) la lucha contra el VIH/sida, la tuberculosis (TB), el paludismo y otras importantes enfermedades transmisibles (OMS, 2013). El nuevo escenario de los ODS plantea el ODS1; ODS3; ODS; ODS8; ODS9; ODS10, ODS11 y ODS17 (ONU, 2015). En ese sentido, este documento realiza una propuesta teórica que relaciona el modelo de TH con APPs y la industria farmacéutica; constituyéndose como elementos estratégicos para el desarrollo inclusivo y sostenible, apoyando el objetivo del acceso universal a la salud para los más pobres. Sin embargo, Widdus (2005) sostiene que el descubrimiento, desarrollo y distribución de medicamentos esenciales para enfermedades en países emergentes, es poco atractivo porque estas poblaciones se destacan por ser las más pobres del mundo.

A partir del conocimiento, la experiencia en los procesos de aprendizaje y las relaciones entre Universidad, Industria farmacéutica (Albornoz & Alfaraz, 2006, p. 30) y Sector Público se podrían canalizar los recursos de manera uniforme en pro de la cultura de Investigación Desarrollo e Innovación (I+D+i). Es decir, según Nonaka & Takeuchi (1995) la articulación del conocimiento (capitalizar lo tácito en explícito) y la internalización (hacer uso del conocimiento explícito para ampliar el horizonte del conocimiento tácito) son pasos fundamentales en la espiral del conocimiento. De hecho, Fuentes (2010) asegura que las Relaciones Académico-Empresariales (RA-E) facilitan la gestión de conocimiento, considerándolo un fenómeno que materializa la relación entre economía y conocimiento (p. 2). Este documento presenta una revisión de la literatura sobre APPs y nanotecnología, sus antecedentes conceptuales con el fin de aproximarse a una definición general; continuando con los factores críticos de éxito (FCE) de las APPs; en

la tercera parte se propone el modelo conceptual que ilustra las relaciones entre APPs, el modelo de TH y Empresa; finalmente, se presentan las conclusiones.

REVISIÓN DE LA LITERATURA

Antecedentes Conceptuales De Las Apps

El comienzo de las APPs según Bovaird (2004), se remonta hacia el año 1979; Woodson (2016) argumenta que desde hace cientos de años, los gobiernos han colaborado con organizaciones privadas para la prestación de servicios públicos y cita como ejemplo la Compañía Neerlandesa de las Indias Orientales cuyo propósito fue estimular el comercio global durante la segunda guerra mundial (p. 1411). APPs ha sido definida de varias maneras por diferentes autores en distintos contextos y cada definición varía ligeramente entre sí (Abadie & Howcroft, 2004; Oliveira & Marques, 2013 b); básicamente, por la falta de especificidad que relaciona los contextos económico, social y político con los sectores donde se desarrollan las APPs.

Una definición sobre APPs es "*arreglos de trabajo basado en un compromiso mutuo (por encima de lo implícito en cualquier contrato) entre una organización del sector público con cualquier organización fuera del sector público*" (Bovaird, 2004, p. 200). Es entonces, a través de las políticas, la gestión y la experiencia del sector privado, que se hace entrega de proyectos de infraestructura pública (Skietrys, Raipa, & Bartkus, 2008 citado en Osei-Kyei & Chan, 2015) mediante vínculos contractuales que permiten garantizar la disponibilidad de dicha infraestructura a los ciudadanos (Oliveira & Marques, 2013b; Stern & Holder, 1999); en otras palabras, una característica de las APPs, es que se desarrollan para misiones de interés público como: salud, energía, aguas residuales, seguridad, ferrocarriles, carreteras y aeropuertos, para dar algunos ejemplos (Koven & Strother, 2005).

Stern (1999 y 2003, citado en Ruiz 2016) señala que el uso de contratos ha permitido mitigar los riesgos asociados con la actividad administrativa del poder público sobre la inversión privada. Marques & Berg (2009) indican, que el seguimiento de los contratos es inherente a la función reguladora, haciendo énfasis en que es más conveniente que este trabajo se lleve a cabo por una entidad competente e imparcial. Marques & Berg (2009) manifiestan que además de la terminación anticipada de los contratos, la renegociación representa otro decepcionante resultado para los contratos de concesión (p. 3). Asimismo (Zou, Kumaraswamy, Chung, & Wong, 2014), precisan que para mantener el vínculo contractual durante el proyecto, es necesaria la Gestión de Relaciones (GR); por lo tanto, las relaciones que se establecen para proteger el vínculo contractual son indispensables (Chen & Popovich, 2003). Por otra parte, Bovaird (2004) planteó diez principios de la administración pública, advirtiendo que las APPs deben fundamentarse en principios de buen gobierno y contribuir para alcanzar los objetivos del sector público resolviendo diversos problemas.

Oliveira y Marques (2013b), señalan que el modelo APPs ha sido utilizado ampliamente en países como el Reino Unido, Australia, Canadá, España y Portugal entre otros, y más recientemente; en toda América del Sur, Asia, África y los Estados Unidos de América (EE.UU.) (p. 2). En Europa, el modelo de APPs más común es la iniciativa de financiación privada a través del cual, los servicios de calidad son contratados a largo plazo por parte del sector privado (Roehrich, Lewis, & George, 2014). Entretanto, Hammami, Ruhashyankiko, & Yehoue (2006) y el Banco Mundial (BM) clasifican los contratos en cuatro categorías: los contratos de gestión y de arrendamiento, concesión, Greenfield y desinversión.

Estudios en APPs y nanotecnología

La aplicación de la Nanotecnología en el campo de la medicina se denomina nanomedicina (Zou et al., 2014) y de acuerdo con la Fundación Española para la Ciencia y la Tecnología (FECYT, 2009) la musa de la nanotecnología es la biología. La revolución nanotecnológica comenzó alrededor del año 2000 con la creación de la National Nanotechnology Initiative (NNI) en los Estados Unidos y estima que, ha gastado

22 mil millones de dólares en nanotecnología (Chang et al., 2015). La NNI (2011) define nanotecnología como la comprensión y el control de la materia a escala nanométrica, en dimensiones aproximadamente entre 1 y 100 nanómetros –dimensiones propias de las moléculas y de los átomos–, donde fenómenos únicos conceden nuevas aplicaciones. Entretanto, FECYT (2009) define nanotecnología como

> *la fabricación de materiales, estructuras, dispositivos y sistemas funcionales a través del control y ensamblado de la materia a la escala del nanómetro(…), así como la aplicación de nuevos conceptos y propiedades (físicas, químicas, biológicas, mecánicas, eléctricas…) que surgen como consecuencia de esa escala tan reducida (p. 20).*

La idea de la nanotecnología fue propuesta en términos teóricos en 1959 por el Premio Nobel de Física Richard Feynman (Zou et al., 2014; Pedreño, 2015; Woodson 2016). Feynman, considerado el padre de la Nanociencia, apoyado en la mecánica cuántica publicó el artículo "Hay un montón de espacio en la parte inferior" (FECYT, 2009) con el cual describe un futuro en el que pequeños Robots serían los cirujanos al interior del cuerpo de forma permanente, y a la vez, estos dispositivos podrían ayudar al funcionamiento de los órganos (Feynman, 1959, p. 8). La medicina es sin duda, un campo estéril para el desarrollo de la nanotecnología, el reto es combatir enfermedades virales, gérmenes, virus, diabetes, TB, Parkinson y hasta el Alzheimer; lo cual dará origen a la revolución industrial del siglo XXI, tal como lo anuncio Charles Vest's del MIT en conferencia en el año 2001. En otras palabras, en el futuro no lejano, la industria farmacéutica y de biotecnología se convertirá en una industria más global y los nuevos integrantes de economías emergentes continuarán haciendo esfuerzos para ser partícipes.

Gholamali et al., (2014) y Luijten, van Dongen, Moonen, Storm, & Crommelin (2012) señalan que, los productos farmacéuticos, de biotecnología y de diagnóstico forman la columna vertebral de una creciente y compleja industria de ciencias de la vida. Agregan, que varias economías emergentes gastan cada vez, más recursos para mejorar la capacidad de innovación y crear economías del conocimiento a través del desarrollo de las industrias de biotecnología. Mroczkowski (2010) citado en Gholamali et al., (2014) sostiene que un número de informes de prestigio hablan de la aparición de una "bioeconomía" para el año 2020 o 2030; actualmente destacan algunos productos biotecnológicos iraníes que se exportan a diferentes países.

A la fecha y ante la ausencia de estudios previos con un cuerpo estructurado de conocimientos que relacione el modelo de TH con APPs y nanotecnología, se plantea una propuesta teórica que integra el modelo de TH con APPs y la infraestructura farmacéutica, concretamente Nanomedicinas. Widdus (2005) sostiene que las APPs pueden acelerar el descubrimiento, promover el desarrollo y distribución de nuevos productos farmacéuticos para los más necesitados (p. 51); Chang et al., (2015) manifiestan que para lograr mejoras en la asistencia sanitaria, la nanomedicina es el factor clave para combatir enfermedades infecciosas de la pobreza por medio de tratamientos disponibles y asequibles. El estudio de Woodson (2016) indagó el papel de las APPs para el desarrollo de la medicina y si estaban investigando la Nanomedicina, concluye que "Las Tecnologías Emergentes, como la Nanotecnología, son aclamadas como Tecnologías de transformación y se pueden utilizar para disminuir la pobreza y la desigualdad"(p. 1410). Los estudios e investigaciones que aplican APPs para nanotecnología son escasos, exceptuando por los más recientes desarrollos en nanomedicina en China, Japón y Corea según reporta Chang et al., (2015). De acuerdo con Pedreño (2015), Australia, Corea del Sur, China, Japón, la India e Israel son países que apuestan estratégicamente por el desarrollo de la nanotecnología, a través de financiación e inversión en I+D.

Factores Críticos de Éxito (CSFs) por sus siglas en inglés

Rockart & Sloan (1982), definen CSFs como "algunas áreas clave de la actividad en la que los resultados favorables son absolutamente necesarios para un gerente alcanzar sus objetivos" (p. 4) y agrega, que el modelo CSF ha sido empleado para las medidas de gestión desde la década de 1970. Generalmente, el sector

público y privado se involucran en una relación contractual; para el efecto, los contratos implican periodos de tiempo muy largos (entre 30 - 50 años), por lo tanto, surgirán renegociaciones de los contratos dando lugar a un mayor nivel de incertidumbre y de riesgo (Chen & Popovich, 2003; Oliveira & Marques, 2013ª; Oliveira & Marques, 2013b; Zou et al., 2014; Wong et al., 2015; Liu, Wang, & Wilkinson, 2016; Ruiz, 2016) puesto que se conoce parte de los recursos existentes pero se desconocen variables y los resultados finales, es decir, el riesgo es la base de la renegociación. Parte de la literatura revisada con relación a los CSFs se ilustra en la Tabla 1.

Tabla 1: Visión general de los CSFs para las APPs identificados a partir de la literatura

Análisis comparativo de Australia y China	**Gestión de las Relaciones (GR) en los proyectos de APP**	**Proyectos de infraestructuras generales**	**Empresas de biotecnología en Irán**	**Revisión FCE en APP entre 1990 y 2013**
(Liu, Wang, & Wilkinson, 2016)	Zou et al., (2014)	Li et al., (2005) citado en Chou et al., (2012)	Gholamali, Abbasi, & Zanjani (2014)	Osei-Kyei & Chan (2015)
La robustez del desarrollo de casos de negocio	El compromiso y la participación de ejecutivos de alto nivel	Consorcio privado fuerte	Entorno general: Ambiente motivador, Cultura, Modelos a seguir	Asignación de riesgos adecuada y el intercambio
La capacidad del sector público	Equipo multidisciplinario responsable de la aplicación de RM	Asignación de riesgos adecuada y distribución de riesgos	Posición Política: Reglas y reglamentos, Apoyo general, Estabilidad política	Confianza y fuerte compromiso entre ambas partes
Las estructuras de gobierno	Definición de los objetivos de valor que se logra con la aplicación de la estrategia RM	Compromiso/responsabilidad de los sectores público/privado	Posición económica: Liquidez, Inversión extranjera directa, Inversión	Claridad de funciones y responsabilidades entre las partes
Nivel de competencia en los procesos de licitación	Integración de las divisiones de la organización para dar cumplimiento a los objetivos generales de RM	La transparencia del proceso de contratación y Autoridad compartida entre sector público y privado	Posición en el mercado: Mercadeo y ventas, Rivalidad	Ayuda política y Apoyo público/comunidad. Condición macroeconómica estable
Nivel de transparencia de los procesos de licitación	El compromiso del personal para la estrategia RM	Ayuda política / Apoyo social		Innovación tecnológica y capacidad financiera del sector privado

En esta tabla se describen parte de los CSFs a partir de la literatura revisada, se subraya que la GR está presente en los estudios empíricos de varios autores, insistiendo en que la GR es fundamental en las APPs para disminuir los riesgos, fortalecer los vínculos contractuales y adquirir experiencia. Fuente: Elaboración propia a partir de (Chou et al., 2012; Zou et al., 2014; Osei-Kyei & Chan, 2015; Liu, Wang, & Wilkinson, 2016)

De igual forma, Wong et al., (2015) identificó siete factores clave para la sostenibilidad de los proyectos, tal como se describen a continuación: (1) construcción de la confianza; (2) objetivos y funciones claramente definidos; (3) compromiso de tiempo; (4) la transparencia y la información simétrica, en particular en relación con los riesgos y beneficios; (5) la flexibilidad del contrato; (6) la asistencia técnica o incentivo financiero detrás de disposiciones de procedimiento; y (7) el conocimiento y la aceptación de los cambios estructurales relacionados con la responsabilidad y las decisiones de poder y autoridad (p. 261). Por otra parte, Osei-Kyei & Chan (2015) concluyó en su investigación que Australia, Reino Unido, República de China y Hong Kong han sido los países de interés para la mayoría de los estudios de investigación sobre los CSFs en APPs (p. 1335). Para cumplir con los objetivos del contrato, incluyendo la disminución del riesgo y los efectos de la renegociación, Zou et al., (2014) y De Pinho, et al., (2011) sostienen que es necesaria la Gestión de Relaciones (GR). Señalan que la calidad de las relaciones entre el sector público y privado han demostrado ser un factor clave para el éxito en los proyectos de APPs para disminuir los riesgos, fortalecer los vínculos contractuales y adquirir experiencia. Por ello, es importante analizar, evaluar, mejorar y mantener la calidad de las relaciones que se desarrollan durante los proyectos.

MODELO CONCEPTUAL

El conocimiento es difícil de imitar o sustituirse y es socialmente complejo, lo que puede producir en el largo plazo una ventaja competitiva sostenible (Nonaka & Takeuchi, 1995; Lloria, 1999) Gaete (2008) y Fernández-Valdés MM. & G. (2008). A partir de los planteamientos expuestos por Etzkowitz & Leydesdorff (2000) y la literatura sobre APPs en la infraestructura de salud (nanomedicinas), se plantea la

necesidad de cohesionar los tres sectores –Gobierno, Empresa, Universidad– para promover el crecimiento y el desarrollo económico, especialmente en las economías emergentes que buscan dar solución a los problemas tradicionales de la pobreza como la desnutrición, el paludismo, la tuberculosis (TB), leishmaniasis, el VIH/SIDA, y demás enfermedades infecciosas que se dan con frecuencia en las comunidades más vulnerables (Widdus, 2005; De Pinho et al., 2011).

En este sentido, la OMS (2016) informa que disponibilidad de medicamentos en los países en desarrollo se ve dificultada por factores como: infraestructura y personal de salud escasos, sistemas deficientes de suministro y distribución de medicamentos; baja inversión en el sector salud y elevados costos de los medicamentos. En consonancia, la OMS (2004; 2016) procura que, los medicamentos esenciales en el contexto de los sistemas de salud vigentes, "estén disponibles en todo momento, en cantidades suficientes, en las formas farmacéuticas apropiadas, con una calidad garantizada, y a un precio asequible para las personas y para la comunidad" (p. 1). La Figura 1 presenta el modelo conceptual propuesto con sus respectivos constructos, permitiendo una visión holística.

Actualmente el fenómeno de la globalización, la riqueza de las naciones la constituye principalmente el conocimiento en la denominada "economía del conocimiento" (Fuentes, 2009), bajo el nivel de asociatividad (Albornoz & Alfaraz, 2006) las APPs en el modelo de TH y nanotecnología se constituyen como un fenómeno sistémico, en primer lugar porque crea sinergias y en segundo lugar porque tiene en cuenta el conocimiento, la experiencia previa y el desarrollo empresarial, el capital intelectual (Nonaka, 2007) y financiero para generar externalidades positivas, en el marco de sostenibilidad global que busca ampliar el horizonte de cohesión social y resolver algunas de las necesidades sociales más urgentes como la asistencia sanitaria. La estrategia de la atención primaria de salud (APS) fue promovida por la Asamblea Mundial de la Salud en 1977 y dada a conocer en 1978 con el fin de tener en cuenta los escasos recursos disponibles para obtener la salud para todos (OMS, 2002, p. 115). Sin embargo, en las economías en desarrollo, muchas personas siguen padeciendo desnutrición, especialmente mujeres y niños. En 2012, la OMS reportó que se produjeron cerca de 18.000 muertes infantiles diarias (2014, p. 13) y según el Banco Mundial (2015) 16.000 niños menores de 5 años mueren todos los días.

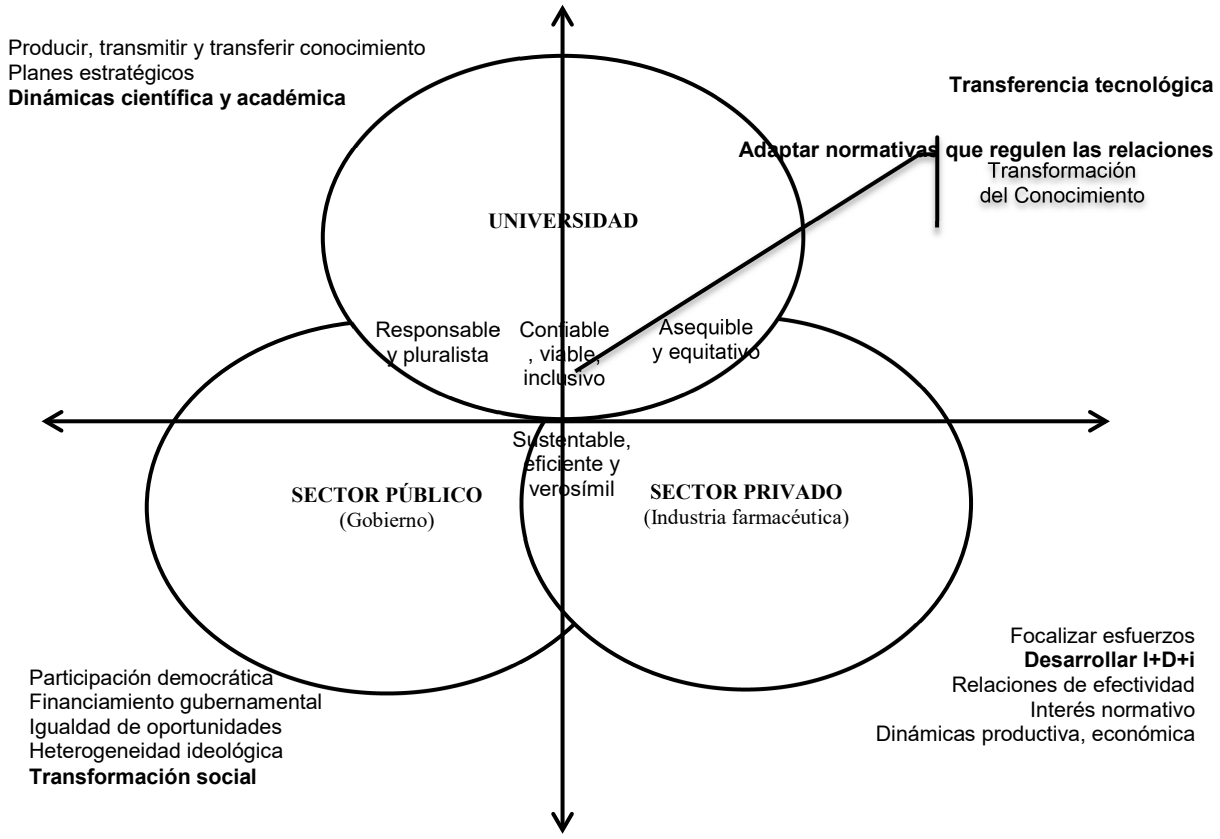
La OMS (2013) reportó que las enfermedades diarreicas son la segunda mayor causa de muerte de niños menores de cinco años; cerca de 870 millones de personas padecen hambre en el mundo (WFP, 2012) y según la agrupación Médicos Sin Fronteras, cada año mueren más de 14 millones de personas a causa de enfermedades infecciosos y parasitarias. La mayor parte de estos males están relacionados con la desnutrición, el difícil acceso a medicamentos esenciales, la falta de atención médica y mala salubridad. El informe OMS (2010) revela que la TB sigue siendo una de las potenciales amenazas para la salud pública mundial, calculó además, que entre el 20–40% del gasto sanitario total se malgasta; en 2015, (OMS) estimó un déficit anual de financiación (alrededor de US$ 1300 millones) para I+D; sugiriendo que se requiere una financiación –sin incluir el gasto en I+D– de US$ 8000 millones anuales para solucionar la epidemia mundial de TB en países con medianos y bajos ingresos. La Figura 2 presenta el marco conceptual que relaciona el modelo de TH con APPs y nanotecnología.

Lo importante del asunto asegura Ortiz (2005), es que "la pobreza determina la aparición de enfermedades y muertes que son prevenibles y tratables"; para ello, OMS (2009) indica que "reducir las desigualdades sanitarias es un imperativo ético", y asegura que las grandes desigualdades sanitarias entre los países son inducidas por inapropiada distribución del poder, los ingresos, los bienes y servicios; afectando inmediata y visiblemente, el bienestar y calidad de vida de las comunidades. Considerando todo lo anterior, las estadísticas revelan una necesidad urgente para desarrollar nuevos y mejores fármacos. Tal y como indica la OMS, la responsabilidad de la salud corresponde a los poderes públicos; solucionar los problemas del hambre y la malnutrición es una necesidad fundamental para reducir la pobreza y sostener el desarrollo (WHO, 2009). Por lo tanto, invertir en la salud es también una manera de estimular el crecimiento

económico y reducir la pobreza. A continuación se presenta la expresión genérica que contribuye con el propósito global inclusivo y sostenible, donde, a mayor competitividad, mayor bienestar y calidad de vida.

$$Investigación + Innovación + Tecnología + Competitividad = Prosperidad\ Sostenible \quad (1)$$

Figura 1: Pilares para el desarrollo sostenible de las APPs, la TH e industria farmacéutica



En esta figura se muestra la representación gráfica del modelo conceptual propuesto. El modelo considera y relaciona los constructos que permitirían su integración y armonía en el marco inclusivo y sostenible. Fuente: Elaboración propia a partir de Etzkowitz & Leydesdorff (2000)

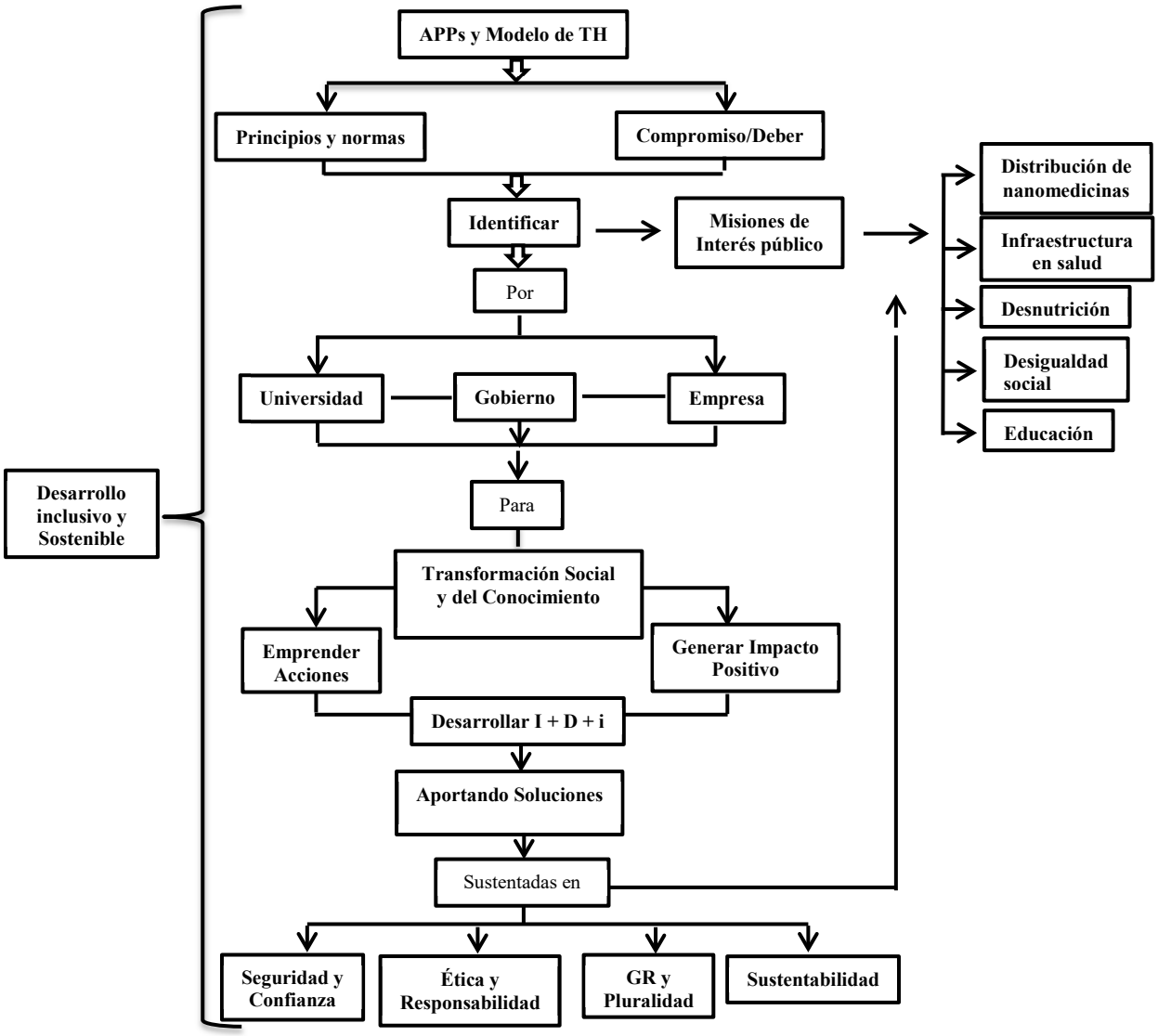
La pobreza en términos económicos se despreocupa de los mecanismos, factores, características y oportunidades que tienen los actores para fortalecer su inclusión socioeconómica, después de todo, la relación entre enfermedades infecciosas, malnutrición y pobreza ha sido ampliamente documentada (Evans R, Barer M, Marmor T. 1996 citado en Ortiz, 2005, p. 1).

Es evidente que las economías intensivas en conocimiento proporcionan gran parte de la base para el desarrollo económico (Lloria, 1999; Etzkowitz & Leydesdorff, 2000, p. 117; Koven & Strother, 2005; Albornoz & Alfaraz, 2006, p. 7). APPs y DP (nanomedicinas) pueden ser un modelo eficiente para la reducción de la brecha entre la investigación básica y desarrollo clínico; claramente, las actuaciones previstas van a suponer un gran impulso en la gestión del conocimiento reuniendo el capital intelectual de las universidades, know how de la industria farmacéutica y del sector público (Nonaka & Takeuchi, 1995; Luijten et al., 2012), aunque Croft (2005) argumenta que la sostenibilidad de la financiación es un problema

grave, en el marco de la sostenibilidad, es preciso reconocer que el sector público, el sector privado y la universidad son transversales para la competitividad (Bernal, Fracica, & Frost, 2012).

Marco Conceptual Que Relaciona el Modelo de TH Con APPS y Nanotecnología

Figura 2: Esquema de la APPs y el modelo de la Triple Hélice



En esta figura se muestra la representación gráfica del modelo conceptual propuesto. El modelo propone constructos que son determinantes para contribuir con un eficiente desarrollo inclusivo y sostenible global. Fuente: Elaboración propia a partir de Etzkowitz & Leydesdorff (2000).

CONCLUSIONES

El modelo de TH adaptado a las APPs, destaca el notable papel de la Universidad en la transferencia de conocimientos; por lo tanto, hablar de nanotecnología y de nanomedicinas es hablar de innovación. Para ello, es preciso reconocer que la industria farmacéutica debe alinear y traducir el conocimiento en medicamentos seguros y eficaces. Para crear economía del conocimiento, el modelo de TH mejoraría la competitividad para las partes involucradas en el campo de la investigación e innovación. Es por ello que la universidad cumple un papel fundamental en el desarrollo del capital intelectual; necesario incluso, para

la transición y futura relación con los sectores público y privado (Nonaka & Takeuchi, 1995). Es decir, la sinergia creada proporciona en gran medida beneficios prácticamente ilimitados.

Es evidente la necesidad global para desarrollar nuevos y mejores fármacos. La creciente desigualdad y vulnerabilidad social son un reflejo de que el modelo de crecimiento surgido de la Revolución Industrial ha dejado de ocuparse por el bienestar y el desarrollo sostenible. La literatura revela que las APP son un fenómeno en expansión, y la infraestructura de salud plantea desafíos considerables para proporcionar servicios y productos de calidad para el crecimiento y sostenibilidad.

BIBLIOGRAFÍA

Abadie, R., & Howcroft, A. (2004). Developing Public Private Partnerships in New Europe.pdf. PricewaterhouseCoopers, 5-22.

Albornoz, M. E., & Alfaraz, C. (Eds.). (2006). En Redes de conocimiento: construcción, dinámica y gestión (1. ed, pp. 9-63). Buenos Aires: Redes, Centro de Estudios sobre Ciencia, Desarrollo y Educación Superior.

Bernal, T. C. A., Fracica, N. G., & Frost, G. J. S. (2012). Análisis de la relación entre la innovación y la gestión del conocimiento con la competitividad empresarial en una muestra de empresas en la ciudad de Bogotá. Estudios Gerenciales, 28(spe), 303–315.

Bovaird, T. (2004). Public–Private Partnerships: from Contested Concepts to Prevalent Practice. International Review of Administrative Sciences, 70(2), 199-215. https://doi.org/10.1177/0020852304044250

Chang, E. H., Harford, J. B., Eaton, M. A. W., Boisseau, P. M., Dube, A., Hayeshi, R., Lee, D. S. (2015). Nanomedicine: Past, present and future – A global perspective. Biochemical and Biophysical Research Communications, 468(3), 511-517. https://doi.org/10.1016/j.bbrc.2015.10.136

Chen, I. J., & Popovich, K. (2003). Understanding customer relationship management (CRM): People, process and technology. Business Process Management Journal, 9(5), 672-688. https://doi.org/10.1108/14637150310496758

Chou, J.-S., Ping Tserng, H., Lin, C., & Yeh, C.-P. (2012). Critical factors and risk allocation for PPP policy: Comparison between HSR and general infrastructure projects. Transport Policy, 22, 36-48. https://doi.org/10.1016/j.tranpol.2012.05.009

Chou, J.-S., & Pramudawardhani, D. (2015). Cross-country comparisons of key drivers, critical success factors and risk allocation for public-private partnership projects. International Journal of Project Management, 33(5), 1136-1150. https://doi.org/10.1016/j.ijproman.2014.12.003

Croft, S. L. (2005). Public-private partnership: from there to here. Transactions of the Royal Society of Tropical Medicine and Hygiene, 99, 9-14. https://doi.org/10.1016/j.trstmh.2005.06.008

De Pinho, C. K., Norman, C. D., & Jadad, A. R. (2011). Product development public–private partnerships for public health: A systematic review using qualitative data. Social Science & Medicine, 73(7), 986-994. https://doi.org/10.1016/j.socscimed.2011.06.059

Etzkowitz, H., & Leydesdorff, L. (2000). The dynamics of innovation: from National Systems and «Mode 2» to a Triple Helix of university–industry–government relations. Research policy, 29(2), 109–123.

Feynman, R. P. (1959). There's plenty of room at the bottom. Engineering and science, 23(5), 22–36.

Fuentes, M. B. A. (2009). La gestión de conocimiento en las relaciones académico-empresariales. Un nuevo enfoque para analizar el impacto del conocimiento académico. Universidad Politécnica de Valencia, Valencia, España. https://riunet.upv.es/handle/10251/8334

Fundación Española para la Ciencia y la Tecnología (FECYT). (2009). NANO-INTRO: El nano-mundo a vista de pájaro. En Nanociencia y nanotecnología entre la ciencia ficción del presente y la tecnología del futuro (pp. 1-41). Madrid: Fundación Española para la Ciencia y la Tecnología.

Gholamali, A., Abbasi, D., & Zanjani, S. S. (2014). Identification of external Critical Success Factors in Biotechnology Firms. Independent Journal of Management & Production, 5(1), 202-213. https://doi.org/10.14807/ijmp.v5i1.138

Grimsey, D., & Lewis, M. K. (2002a). Evaluating the risks of public private partnerships for infrastructure projects. International Journal of Project Management, 20, 107-118.

Grimsey, D., & Lewis, M. K. (2002b). Evaluating the risks of public private partnerships for infrastructure projects. International Journal of Project Management, 20(2), 107-118. https://doi.org/10.1016/S0263-7863(00)00040-5

Gunnigan, L., & Rajput, R. (Eds.). (2010). Comparision of Indian PPP Construction Industry and European PPP Construction Industry: Process, Thresholds and Implementation. En Proceedings of CIB WORLD CONGRESS 2010 (pp. 1-16). Weimar: Verl. der Bauhaus-Univ. http://arrow.dit.ie/cgi/viewcontent.cgi?article=1082&context=beschreccon

Hammami, M., Ruhashyankiko, J.-F., & Yehoue, E. B. (2006). Determinants of public-private partnerships in infrastructure. International Monetary Fund, 1-37.

Koven, S. G., & Strother, S. C. (2005). Public–Private Partnerships for Economic Development. En Encyclopedia-of-Public-Administration-and-Public-Policy-First-Update-Supplement.pdf (First Update Supplement, pp. 229-233). Pennsylvania, U.S.A.: Taylor & Francis Group.

Leydesdorff, L., & Etzkowitz, H. (1998). Triple Helix of Innovation Studies. Science and public policy, 25(3), 195-203. https://doi.org/10.1093/spp/25.3.195

Li, B., Akintoye, A., Edwards, P. J., & Hardcastle, C. (2005). Critical success factors for PPP/PFI projects in the UK construction industry. Construction Management and Economics, 23(5), 459-471. https://doi.org/10.1080/01446190500041537

Liu, T., Wang, Y., & Wilkinson, S. (2016). Identifying critical factors affecting the effectiveness and efficiency of tendering processes in Public–Private Partnerships (PPPs): A comparative analysis of Australia and China. International Journal of Project Management, 34(4), 701-716. https://doi.org/10.1016/j.ijproman.2016.01.004

Lloria, A. M. B. (1999). El Conocimiento Como Fuente de Ventaja Competitiva.pdf. Comunicación presentada al XIII Congreso Nacional de AEDEM, Logroño, 485-490.

Luijten, P. R., van Dongen, G. A. M. S., Moonen, C. T., Storm, G., & Crommelin, D. J. A. (2012). Public–private partnerships in translational medicine: Concepts and practical examples. Journal of Controlled Release, 161(2), 416-421. https://doi.org/10.1016/j.jconrel.2012.03.012

Marques, C. R., & Berg, S. (2009). Revisiting the strengths and limitations of regulatory contracts in infrastructure industries. Journal of Infrastructure Systems, 16(4), 334-342. https://doi.org/10.1061/(ASCE)IS.1943-555X.0000029

Medhekar, A. (2014). Public-private Partnerships for Inclusive Development: Role of Private Corporate Sector in Provision of Healthcare Services. Procedia - Social and Behavioral Sciences, 157, 33-44. https://doi.org/10.1016/j.sbspro.2014.11.007

National Nanotechnology Initiative (NNI). (2011). Nano. http://www.nano.gov/

Nonaka, I. (2007). La empresa creadora de conocimiento.pdf. Harvard Business Review, 1-9.

Nonaka, I., & Takeuchi, H. (1995). The Knowledge-Creating Company. En The Knowledge-Creating Company: How Japanese Companies Create the Dynamics of Innovation (pp. 3-86). Oxford University Press.

Oliveira, C. C., & Marques, C. R. (2013a). Flexible contracts to cope with uncertainty in public–private partnerships. International Journal of Project Management, 31(3), 473-483. https://doi.org/10.1016/j.ijproman.2012.09.006

Oliveira, C. C., & Marques, C. R. (2013b). Infrastructure Public-Private Partnerships. Berlin, Heidelberg: Springer Berlin Heidelberg. http://link.springer.com/10.1007/978-3-642-36910-0

ONU. (2015). Cumbre Mundial sobre el Desarrollo Sostenible. http://www.un.org/sustainabledevelopment/es/summit/

OMS. (2002). Informe sobre la salud en el mundo 2002 - Chapter1/S - whr02_es.pdf. http://www.who.int/whr/2002/en/whr02_es.pdf

OMS. (2010). Informe sobre la salud en el mundo. La Financiación de los sistemas de salud: El Camino hacia la cobertura universal. World Health Organization.

OMS. (2013). Informe Sobre la Salud en el Mundo 2013 Investigaciones Para Una Cobertura Sanitaria Universal. World Health Organization. http://apps.who.int/medicinedocs/documents/s22233es/s22233es.pdf

OMS. (2014). Estadísticas Sanitarias Mundiales 2014_spa.pdf. http://apps.who.int/iris/bitstream/10665/131953/1/9789240692695_spa.pdf

OMS. (2015). Informe mundial sobre la tuberculosis. En ANAIS do Congresso Sul-brasileiro de medicina de família e comunidade (Vol. 4, p. 5). Brasil. http://www.cmfc.org.br/sul/article/view/1796

OMS. (2016). OMS | datos sobre los medicamentos esenciales. http://www.who.int/features/factfiles/essential_medicines/essential_medicines_facts/es/index9.html

Ortiz, Z. (2005). Las enfermedades de la pobreza desde la Epidemiología.pdf. Médicos Hoy. Revista de la Confederación Médica de la República Argentina.

http://www.epidemiologia.anm.edu.ar/pdf/publicaciones_cie/2005/enfermedades_Pobreza_desde_Epidemiologia_2005.pdf

Osei-Kyei, R., & Chan, A. P. C. (2015). Review of studies on the Critical Success Factors for Public–Private Partnership (PPP) projects from 1990 to 2013. International Journal of Project Management, 33(6), 1335-1346. https://doi.org/10.1016/j.ijproman.2015.02.008

Pedreño, M. A. (2015). Repercusiones económicas de los avances en Nanotecnología - Instituto de Economía Internacional de la Universidad de Alicante. http://iei.ua.es/es/investigacion/nanotecnologia/nanotecnologia-y-nanociencia-aspectos-economicos.html

Power, G. J., Burris, M., Vadali, S., & Vedenov, D. (2016). Valuation of strategic options in public–private partnerships. Transportation Research Part A: Policy and Practice, 90, 50-68. https://doi.org/10.1016/j.tra.2016.05.015

Rockart, J. F., & Sloan, W. P. (1982). Information systems executive: a Critical Success Factors perspective. https://pdfs.semanticscholar.org/0767/15e521d793f445210078c58d704a5b6397c8.pdf

Roehrich, J. K., Lewis, M. A., & George, G. (2014). Are public–private partnerships a healthy option? A systematic literature review. Social Science & Medicine, 113, 110-119. https://doi.org/10.1016/j.socscimed.2014.03.037

Ruiz, D. G. (2016). The contractual and administrative regulation of public-private partnership. Utilities Policy. https://doi.org/10.1016/j.jup.2016.04.011

Stern, J., & Holder, S. (1999). Regulatory governance: criteria for assessing the performance of regulatory systems: An application to infrastructure industries in the developing countries of Asia. Utilities Policy, 8(1), 33-50. https://doi.org/10.1016/S0957-1787(99)00008-9

Widdus, R. (2005). Public-private partnerships: an overview. Transactions of the Royal Society of Tropical Medicine and Hygiene, 99, 1-8. https://doi.org/10.1016/j.trstmh.2005.06.005

WHO. (2004). Acceso equitativo a los medicamentos esenciales: un marco para la acción colectiva. http://apps.who.int/iris/handle/10665/68573

Wong, E. L. Y., Yeoh, E., Chau, P. Y. K., Yam, C. H. K., Cheung, A. W. L., & Fung, H. (2015). How shall we examine and learn about public-private partnerships (PPPs) in the health sector? Realist evaluation of PPPs in Hong Kong. Social Science & Medicine, 147, 261-269. https://doi.org/10.1016/j.socscimed.2015.11.012

Woodson, T. S. (2016). Public private partnerships and emerging technologies: A look at nanomedicine for diseases of poverty. Research Policy, 45(7), 1410-1418. https://doi.org/10.1016/j.respol.2016.04.005

World Bank. (2015). World Development Indicators | The World Bank. http://wdi.worldbank.org/table/2.21

World Food Programme (WFP). (2012). UN World Food Programme. http://es.wfp.org/noticias/comunicado/casi-870-millones-de-personas-padecen-hambre-en-el-mundo

World Health Organization (WHO). (2009). Subsanar las Desigualdades en una Generacion: Alcanzar la Equidad Sanitaria Actuando Sobre los Determinantes Sociales de la Salud.

World Health Organization (WHO). (2016). Health systems. Tracking universal health coverage: First global monitoring report. http://www.who.int/healthsystems/en/
Zou, W., Kumaraswamy, M., Chung, J., & Wong, J. (2014). Identifying the critical success factors for relationship management in PPP projects. International Journal of Project Management, 32(2), 265-274. https://doi.org/10.1016/j.ijproman.2013.05.004

BIOGRAFIA

Freddy A. Rodríguez Quintero es estudiante de Administración de la Universidad Nacional de Colombia. Pertenece al grupo de investigación Finanzas y Marketing de la Facultad de Administración. Se puede contactar en la Universidad Nacional de Colombia, Cra 27 N° 64-60 Manizales, Caldas – Colombia.

Mauricio Escobar Ortega es profesor asociado de la Universidad Nacional de Colombia. Director Administrativo y Financiero Universidad Nacional de Colombia, Sede Manizales. Par evaluador ámbito Nacional de Proyecto Institución: Universidad del Valle - Univalle, 2013, Noviembre. Pertenece al grupo de investigación Finanzas y Marketing de la Facultad de Administración. Se puede contactar en la Universidad Nacional de Colombia, Cra 27 N° 64-60 Manizales, Caldas – Colombia.

MARKETING RELACIONAL EN EL SISTEMA TURÍSTICO DE MÉXICO: UNA PERCEPCIÓN DE LOS CONSUMIDORES POBLANOS

Alicia Lucrecia Yañez Moneda, Universidad Popular Autónoma del Estado de Puebla
Laura Mayela Ramírez Murillo, Universidad Popular Autónoma del Estado de Puebla

RESUMEN

En los últimos años la industria más exitosa del mundo ha sido la industria turística, reconocida como una fuerza económica global. En el momento en que las economías descubrieron las posibilidades económicas de esta actividad se esforzaron por potencializar su crecimiento. Pero no es sino hasta finales del siglo XX cuando se considera a la actividad turística como un sistema, en donde existen elementos que interactúan en forma sinérgica y que poseen un equilibrio de fuerzas. El marketing relacional, por otra parte, implica que las empresas establecen relaciones duraderas con todos los stakeholders con los cuales tienen contacto. El objetivo de esta investigación no experimental, cuantitativa, descriptiva y transversal simple es analiza al marketing relacional que se desarrolla en el sistema turístico de México desde de la percepción de los consumidores de la ciudad de Puebla. Los resultados demuestran que los clientes de los servicios turísticos califican con mayores niveles de calidad a los proveedores, competidores y al cliente interno; mientras que las acciones del gobierno no responden a las expectativas de los usuarios de los servicios turísticos de la localidad.

PALABRAS CLAVES: Mercadotecnia relacional, sistema turístico, consumidor, calidad

JEL: M30, M31, M39

ABSTRACT

In recent years the world's most successful industry has been the tourism industry, recognized as a global economic force. When economies discovered the economic possibilities of this activity in which they strove to potentialize their growth. But it was not until late 20th century when tourism was considered as a system, where there are elements that interact in a synergistic manner and which possess a balance of forces. Relationship marketing, on the other hand, implies that companies establish long-lasting relationships with all stakeholders with whom they have contact. This simple non-experimental, quantitative, descriptive and cross-sectional research aims to analyze relationship marketing that takes place in the tourism system of Mexico from the perception of consumers in the city of Puebla. The results show that the customers of tourist services qualify with higher levels of quality suppliers, competitors and the internal customer; while the actions of the Government do not respond to the expectations of users of the tourist services of the town.

KEY WORDS: Relational Marketing, Tourism System, Consumer, Quality

INTRODUCCIÓN

La mercadotecnia es un proceso social y de gestión dirigido al flujo de mercancías y servicios, para crear intercambios que generen valor a los individuos y las organizaciones (Kotler y Armstrong, 2011). En este sentido la mercadotecnia es la ciencia del comportamiento que busca generar relaciones de intercambio duraderas. De esta definición de mercadotecnia surge el concepto de mercadotecnia relacional, considerada como una filosofía que tiene como fin establecer relaciones fructíferas con agentes del mercado (Barroso, 2008; Kuster, Vila y Canales, 2008, Córdoba, 2009). En sus inicios a la mercadotecnia relacional se le consideró como una extensión de la mercadotecnia de servicios, o como el marketing dirigido hacia el

establecimiento y desarrollo de relaciones de intercambio (Pedraja y Rivera, 2002; Chica, 2005); después se fue gestando como un área de conocimiento específico, debido a que se le dio importancia a las relaciones estables y duraderas con el cliente, y más recientemente con todos los socios (stakeholders) que intervienen en el intercambio de las organizaciones a largo plazo. Cobo, Hervé y Aparicio (2009) consideran que el marketing es un modelo de mercado ampliado, en donde las empresas desarrollan planes de marketing no sólo para los clientes, sino también para el resto del mercado dónde interactúa la empresa (proveedores, intermediarios, competidores, trabajadores propios, gobiernos, etc.).

Por otro lado, la industria más exitosa en los últimos años ha sido por mucho la industria turística. Según la Organización Mundial de Turismo (OMT) (2014) el número de turistas en el mundo ha crecido exponencialmente en los últimos diez años. En el año 2000 el número de turistas internacionales se calculó en 700 millones de personas con un gasto cercano a los 500 mil dólares y se espera que para el 2020 el número de turistas supere 1,600 millones con un gasto de 4,2 billones de dólares. Sin embargo, esta industria genera opiniones a favor y en contra (Artesi, 2002; Acerenza, 2003; Jafari, 2004; Santana, 2005; Merino y Pulido, 2009). En el caso de lo bueno y lo malo en términos económicos: promueve la creación de empleos, genera divisas, usa la infraestructura existente, se consumen productos locales, facilita el desarrollo económico y complementa otras actividades económicas. Sin embargo, al mismo tiempo genera inflación, crea estacionalidad y contribuye al empleo estacional y al desempleo, es susceptible a los rumores, epidemias y fluctuaciones económicas, depende del exterior y destruye recursos naturales y provoca contaminación visual. En términos socioculturales, en el caso de lo bueno, mejora la educación, reduce las barreras lingüísticas, racionales y políticas, refuerza el patrimonio cultural, promueve el cosmopolitismo y la tolerancia cultural. En el caso de lo malo, genera estereotipos, polución social, mercantiliza las comunidades autóctonas, incrementa la delincuencia y genera conflictos en las comunidades (exceso de tráfico, ambulantaje, etc.) (Santana, 2003; Barrado, 2004; Foronda y García, 2009; Velasco, 2009).

La presente investigación tiene como propósito analizar los factores del marketing relacional que intervienen en el sistema turístico de México desde una percepción de los consumidores poblanos. El sistema turístico es analizado desde la perspectiva del sector primario donde intervienen todos los stakeholders involucrados como los clientes, las unidades de negocios, los proveedores, distribuidores, competidores, gobierno y el cliente interno. El estudio se ha dividido en seis secciones: introduction; literatura review, methodology and model, findings/discussion, summary and conclusions and references.

REVISIÓN DE LA LITERATURA

Según Kotler y Armstrong (2011) la mercadotecnia de relaciones surge como resultado del proceso de construir lazos más allá de una transacción. Gummesson (2002) enfatiza que la mercadotecnia relacional es un conjunto de interacciones e interrelaciones en donde el compromiso y la confianza son factores claves para que la estrategia tenga éxito. En los últimos años, la estrategia va encaminada a potencializar un marketing personalizado, en donde exista un canal de escucha con el cliente y con todos los involucrados en los procesos de intercambio de las empresas. Córdova (2009) afirman que el marketing relacional debe realizar acciones por las cuales se llegue al público. Bordonaba y Redondo (2006) dicen que el marketing relacional se centra en crear comunicación y relaciones con los clientes de forma que beneficie económicamente a la organización. Chica (2005) considera que existen cuatro elementos claves para alcanzar el éxito: tener en cuenta los cambios en las tendencias del mercado (gustos, necesidades y actualizaciones de los clientes), apoyo tecnológico para la interacción, un proceso de comunicación adecuado y la efectividad y eficiencia en las estrategias.

Para que las relaciones entre el cliente y empresa sean intensas, duraderas y llenas de significado se debe analizar al marketing relacional desde la perspectiva de la Psicología Social. En este proceso genera que el cliente no sólo se convierta en un fiel comprador, sino en un promotor o vendedor de la misma marca.

Longinos y Ruíz (2007) afirman que debe existir una identificación de la empresa con el consumidor buscando las motivaciones del mismo para que se convierta en un auténtico promotor de la misma. Por otro lado, el turismo entendido como el conjunto de actividades que hacen las personas durante sus viajes y estancias en lugares distintos a su entorno habitual es considerado como un sistema a partir de la segunda mitad del siglo XX, caracterizado por el conjunto de elementos que se encuentran en equilibrio de fuerzas. Algunas características del sistema turístico se pueden observar en la siguiente tabla (Tabla 1).

Tabla 1: Características del Sistema Turístico

Autores	Características
Leiper, N. 1990.	El sistema turístico para este autor tiene que ver con el itinerario de los turistas: la región de la que procede el turista (se estudian las motivaciones del viaje), la ruta de tránsito (se identifican las interacciones y uso de servicios e infraestructura) y la región de destino (el uso de las atracciones principales y secundarias, infraestructura y servicios).
Jarillo y Martínez, 1991.	Consideran al sistema turístico como un sistema interrelacionado formado por todas las empresas turísticas que intervienen y generan la experiencia turística, en donde interactúan la preventa del servicio, la venta o fase de vacaciones y la posventa o fase de evaluación.
Osorio, M. 2000.	Un conjunto disponible de relaciones, servicios e instalaciones que interactúan para realizar las funciones que promueven y mantienen la afluencia y estancia temporal de visitantes.
Ricaurte, C. 2001.	Considera al turismo con cuatro subsistemas: El subsistema natural, los recursos naturales; el subsistema socioeconómico que es el conjunto de los factores económicos y sociales; el subsistema productivo, que es la estructura de la producción del sector turístico, y el subsistema político-administrativo que explica las interrelaciones del gobierno.

FUENTE: Elaboración propia.

Otros investigadores hablan sobre los elementos que forman un sistema turístico (Cobo, Herbé y Aparicio, 2009; Merinero y Pulido, 2009; Pérez y Otero, 2012) los cuales consideran que todos los integrantes de la industria turística interactúan entre sí y establecen relaciones duraderas entre ellos. Para Cobo, Herbé y Aparicio, 2009, el sistema turístico está constituido por tres sectores, el sector primaria, secundario y terciario. En el sector primario se encuentran los principales involucrados en el proceso del turismo, como son las empresas turísticas, los competidores, los proveedores, los distribuidores, el gobierno, el cliente interno y externo. En el sector secundario, se encuentran las empresas que se benefician directamente de los gastos de los turistas, como las tiendas de souvenirs, los servicios financieros, empresas de entretenimiento y ocio y las empresas de marketing y promoción. En el sector terciario, se encuentran las empresas que se benefician de forma indirecta del turismo como empresas de diseño, proveedores de productos y servicios que abastecen a las empresas turísticas, etc. Para Merinero y Pulido (2009) es un sistema abierto de múltiples interdependencias, en donde la acción de una parte implica la reacción de otra.

METODOLOGÍA

Se diseñó una investigación no experimental, cuantitativa, descriptiva y transversal simple, para analizar al marketing relacional aplicado al sistema turístico de México, desde la percepción del consumidor poblano. El instrumento de recolección de datos se estructuró con 32 ítems, de los cuales sólo 3 dimensiones fueron medidos en una escala Likert (Empleados, competidores y gobierno). Se adaptó el modelo de Cobo, Herbé y Aparicio (2009), utilizando solamente al sector primario del sistema turístico comprendido por los clientes, distribuidores, proveedores, unidad de negocio, empleados, competidores y gobierno (Tabla 2).

Tabla 2: Modelo del Sistema Turístico

Dimensión	Clave	Ítem
	CL1	¿Cuántos viajes de placer realiza durante el año?
	CL2	¿Qué medio de transporte utiliza?
	CL3	¿Cuántos días en promedio duran sus viajes?
Cliente	CL4	Cuando viaja, usted prefiere:
	CL5	Usted viaja con la familia
	CL6	Usted elige un hotel por la comodidad
	DI1	Cuando visita un lugar nuevo, a usted le ofrecen
	DI2	Los mejores paquetes turísticos son los que se ofrecen en:
Distribuidores	DI3	Los precios de los paquetes turísticos que contrato incluyen:
	DI4	Usted prefiere localizar a su agente de viajes
	DI5	Los servicios Turísticos que más le ofrecen se relacionan con:
	PR1	Los servicios que usted ha utilizado cuando viaje son:
	PR2	Los servicios que lo han complacido más dentro de los hoteles son
Proveedores	PR3	Usted elige un proveedor de servicios turísticos por
	PR4	La calidad de los servicios turísticos se caracteriza por
	UN1	El hotel que usted elige tiene la categoría
Unidad de	UN2	El hotel que usted frecuenta pertenece a
Negocios	UN3	¿Es importante que quien lo atienda conozca la jerarquía del servicio?
	UN4	Llena usted un formulario de satisfacción a la salida de su visita
	EM1	¿Usted percibe si los empleados se identifican con el servicio del hotel?
Empleados	EM2	La mayoría de los empleados cumplen sus expectativas
	EM3	¿Para usted es importante el clima laboral del hotel donde se hospeda?
	CM1	¿Utiliza algún buscador en internet para la localización de promociones?
Competidores	CM2	Los hoteles en donde se hospeda tienen muchos competidores
	CM3	La competencia entre los hoteles se da en los medios de comunicación
	GO1	¿Existen mejoras en la infraestructura turística en los últimos tres años?
Gobierno	GO2	¿Encuentra módulos en donde se distribuyan folletos o guías?
	GO3	La infraestructura turística es adecuada para el traslado de los turistas?
	GO4	Las señalizaciones en cada destino, permiten llegar en tiempo al lugar

Las dimensiones consideradas fueron: clientes, distribuidores, proveedores, unidad de negocios, empleados, competidores y gobierno. FUENTE: Elaboración propia

En el estudio final se aplicó una encuesta a 300 habitantes, del segmento socioeconómico C y C+ de la ciudad de Puebla (Tabla 3). Los resultados demuestran que el instrumento es confiable porque el resultado del Alfa de Cronbach global y el de cada una de las dimensiones es mayor a 0.65 (Tabla 4).

Tabla 3: Técnica De Muestreo

Población	Amas de Casa y Empleados de la Cd. de Puebla C Y C+.
Muestreo	300 encuestas aplicadas, recibidas 272, con un margen de error +/- 5 %. 121 Hombres y 151 Mujeres
Procedimiento	Muestreo aleatorio simple
Fecha de trabajo de campo	Del 20 de marzo al 20 de abril del 2016
Administración de la encuesta	Personal, con cuestionario estructurado

Se utilizó una muestra personal discrecional de 300 encuestas de la población de la Cd. De Puebla. 92 % de confianza, con un error del 6%. Fuente: Elaboración propia.

Tabla 4: Confiabilidad del Instrumento de Recolección de Datos

Categorías	Alfa de Cronbach
Empleados	0.834
Competidores	0.902
Gobierno	0.813
Global	0.904

El Alfa de Cronbach global y de cada una de las dimensiones fueron mayores a 0.65 lo que permite afirma que el instrumento de recolección de datos es confiable. Sólo se aplicó la confiabilidad del instrumento a las dimensiones empleados, competidores y gobierno. Fuente: Elaboración propia.

En la siguiente tabla se comprueba que el instrumento es válido porque de acuerdo a Vila, Küster y Aldás (2002) todas las correlaciones son significativas y menores que el Alfa de Cronbach de la dimensión (Tabla 5).

Tabla 5: Validación del Instrumento de Recolección de Datos

	Empleados	**Competidores**	**Gobierno**
Empleados	0.834		
Competidores	0.646**	0.902	
Globerno	0.710**	0.748**	0.813

*** La correlación es significativa al nivel 0,01 (bilateral). La correlación competidores y Empleados es de 0.646 es menor al alfa de Cronbach de 0.902; la correlación entre gobiernoy empleados y gobierno y competidores tiene un valor de 0.710 y 0.748 menores al alfa de Cronbach de 0.813. Fuente: Elaboración propia.*

La presente investigación considera las siguientes hipótesis:

H1: No existen diferencias entre hombres y mujeres en la planeación de sus viajes familiares

H2: No existen diferencias significativas entre los hombres y mujeres al elegir, dentro del destino turístico, la zona a visitar

H3: El ingreso de los consumidores no determina el proveedor del servicio turístico elegido

H4: La edad de los consumidores no influye en la categoría de hotel elegido para vacacionar

H5: Los empleados de los servicios turísticos cumplen con todas las expectativas de un buen servicio

H6: Los consumidores de servicios turísticos analizan las diferentes opciones para escoger un paquete turístico

H7: Los consumidores de servicios turísticos han notado en el último año una mejora en la infraestructura (carreteras, aeropuertos, traslado de turistas, etc.).

RESULTADOS

Con el fin de analizar las hipótesis propuestas se ha desarrollado un análisis estadístico en dos etapas: en la primera, se realizó el análisis de tabla de contingencia; en la segunda, se realizó el análisis descriptivo usual y el análisis factorial de la muestra de la población objetivo.

Análisis de Tablas de Contingencia.

La tabulación cruzada elaborada fue la siguiente: Tabla de contingencia entre el sexo y las opciones de quién organiza el viaje; tabla de contingencia entre el sexo y las zona turística que visitan; entre el ingreso y los proveedores de servicios turísticos; entre la edad de los turistas y la categoría del hotel seleccionado, y; la tabla de contingencia entre el sexo y como califican la participación del gobierno de las mejoras en la infraestructura turística. En la tabla 6 se analiza la relación entre el sexo y quién planea y organiza el viaje, los resultados demuestran que las mujeres prefieren encargar la planeación de sus viajes a las agencias correspondientes, contrario a los hombres ya que ellos les gusta buscar sus propias alternativas dentro de las ofertas planteadas por las agencias. 85 de las mujeres encuestadas prefieren que la agencia organice su viaje, mientras que 70 de los hombres prefieren encargarse personalmente de toda la organización del viaje.

La chi-cuadrada es de 8.92 lo que implica que el sexo si determina quién organiza un viaje de diversión o negocios.

Tabla 6: Tabla de Contingencia Entre el Sexo y Quién Organiza el Viaje

Género	Viajes				Total
	Que lo organice una agencia	Que la agencia organice el hotel y el transporte	Encargarme de todo en forma personal	Mes es indiferente	
Hombre	27	21	70	3	121
Mujer	27	85	31	8	151
Total	54	106	101	11	272

En esta tabla se puede apreciar que las mujeres prefieren que las agencias organicen el viaje, mientras que los hombres prefieren organizarlo por ello mismos. FUENTE: Elaboración propia.

En la tabla 7 se observa la relación entre el género de los consumidores y las zonas turísticas, culturales, de aventura y diversión que prefieren. Los resultados demuestran que las mujeres coinciden en que los sitios culturales son de su preferencia, mientras que los hombres seleccionan los sitios de turismo de aventura y de recreación. También es importante recalcar que aunado a las tradiciones del país las preferencias de las turistas mujeres son atraídas por aspectos de la cultura, las tradiciones por lo que sus productos turísticos se inclinan hacia los pueblos mágicos. El valor de la chi-cuadrada es de 2.34 lo que implica que el sexo si determina el tipo de zona turística visitada.

Tabla 7: Tabla de Contingencia Entre el Sexo y las Zonas Turísticas Visitadas

Género	Lugares a Visitar							Total
	Zonas Arqueológicas	Museos	Visitas a lugares históricos	Zonas de juego y diversión	Playas	Pueblos Mágicos	Campismo	
Hombre	10	2	0	37	27	2	43	121
Mujer	21	10	6	22	54	23	15	151
Total	31	12	6	59	81	25	58	272

Se observa que las zonas de campismo y juego y diversión son preferidas por los hombres, mientras que las mujeres seleccionan las playas y las zonas arqueológicas. FUENTE: Elaboración propia.

En la tabla 8 se analiza la relación entre el ingreso de los consumidores y los proveedores de los servicios turísticos contratados, los resultados demuestran que el grupo de consumidores entrevistados C y C+ prefieren dejar el servicio de transportación en manos de los expertos, no sólo en las condiciones del traslado desde su lugar de origen, sino también dentro del destino turístico. Esto también repercute en la contratación del servicio de guías de turistas que les permiten ubicar los sitios más emblemáticos de cada una de las regiones ofertadas. El valor de la Chi-cuadrada es de 12.78 lo que implica que el ingreso si determina el nivel de servicios que contratan las personas.

Tabla 8: Tabla de Contingencia Entre el Ingreso y los Proveedores de Servicios Turísticos

	Servicios Utilizados Cuando Viaja					Total
Rangos de ingresos	De salud	Guía de turistas	De restauración	De transportación	Guardería (kids club)	
15-25 mil	0	0	3	15	0	18
26-35 mil	5	3	0	68	2	78
36-45 mil	5	18	5	100	0	128
46-55 mil	3	7	0	38	0	48
Total	13	28	8	221	2	272

Se observa que las personas con cualquier nivel de ingresos contratan en mayor medida los servicios de transporte, después las guías de turistas y al final servicios de salud. FUENTE: Elaboración propia.

En la tabla 9 se analiza la relación entre la edad de los turistas y la categoría del hotel seleccionado, los resultados demuestran que los entrevistados entre las edades de 46 a 55 años prefieren los hoteles clasificados como estrellas y diamante indistintamente; mientras las nuevas generaciones, en edades entre 25 a 35 años se inclinan más por los hoteles diamantes que por otra clasificación. El término world tourism es menos común o más reciente así que esto puede explicar su baja elección. El valor de la Chi-cuadrada es de 3.87 lo que implica que la edad de los turistas si determina la categoría de hotel seleccionado.

Tabla 9: Tabla de Contingencia Entre la Edad de los Turistas y la Categoría del Hotel

Rangos de Edad	**Categorías de los Hoteles**			**Total**
	Estrellas	World Tourism	Diamante	
25-35 años	7	3	18	28
36-45 años	52	5	35	92
46-55 años	41	8	36	85
56-65 años	34	13	15	62
66-75 años	5	0	0	5
Total	139	29	104	272

Se observa que las personas de mayor edad prefieren los hoteles estrellas, mientras que las persona de menor edad prefieren los hoteles diamante. FUENTE: Elaboración propia.

En la tabla 10 se analiza la relación entre sexo de los consumidores y cómo califican la participación del gobierno, los resultados demuestran que la calificación otorgada hacia el Gobierno del Estado por parte de los entrevistados fue de 7, la cual es una calificación baja en términos de calidad y aceptación. Sin embargo, las mujeres son más críticas en la calidad del sistema turístico del estado. El valor de la chi-cuadrada es de 14.67 lo que implica que el sexo si determina como se califica al gobierno en cuestión de servicios turísticos.

Tabla 10: Tabla De Contingencia Entre el Sexo y Calificación Gobierno

Calificación al Gobierno	**6**	**7**	**8**	**9**	**10**
Hombres (%)	13	44	25	18	8
Mujeres (%)	15	45	37	3	0

Se observa que los hombres y las mujeres califican con un 7 al gobierno. FUENTE: Elaboración propia.

Análisis Descriptivo y Análisis Factorial

Con respecto a la muestra de los consumidores poblanos sobre los servicios turísticos, se efectuó el análisis factorial con 10 ítems y 3 dimensiones (Tabla 11). De los resultados del análisis descriptivo se encontró que las variables más significativas fueron: La mayoría de los empleados cumplen sus expectativas (EM2), se utilizan los buscadores en internet para la localización de promociones (CM1) y consideran que la infraestructura turística es adecuada para el traslado de los turistas (GO3). La dimensión que tiene la mayor media es la de los competidores. Por otra parte, se utilizó el análisis factorial para establecer la hipótesis de que si los factores están relacionados o son independientes y cuál de ellos tiene más peso (Moreno, 2013). El análisis factorial presentó una bondad de ajuste de x_2=1904, p-value=.000, lo que significa que el modelo es aceptable. Los factores más representativo fueron: (EM1: 0.804) los empleados cada vez están mayor capacitados; el factor (CM1: 0.842) los servicios de internet para el uso de los servicios turísticos cada vez son más importante y; el factor (GO3: 0.952) el apoyo del gobierno en los servicios turísticos es cada vez es mayor.

Tabla 11: Estadísticos Descriptivos, Correlación y Carga Factorial de las Dimensiones

	Clave	μ	σ^2	r^2	Factor	Promedio
Empleados	EM1	3.216	0.732	0.763	0.804	3.174
	EM2	3.714	0.821	0.842	0.716	
	EM3	2.592	0.890	0.789	0.751	
Competidores	CM1	3.681	0.913	0.851	0.842	
	CM2	3.421	0.897	0.764	0.630	3.375
	CM3	3.024	0.964	0.742	0.705	
Gobierno	GO1	2.236	0.901	0.891	0.640	
	GO2	2.451	0.895	0.527	0.826	2.661
	GO3	3.017	0.927	0.910	0.952	
	GO4	2.943	0.948	0.695	0.747	

La mayoría de los empleados de los servicios turísticos cumplen sus expectativas (EM2); se utilizan los buscadores en internet para la localización de promociones (CM1); consideran que la infraestructura turística es adecuada para el traslado de los turistas (GO3). La dimensión más significativa para los turistas es que el sistema es confiable porque existen muchos competidores. FUENTE: Elaboración propia.

CONCLUSIONES

El marketing relacional permite armonizar las acciones entre los diferentes actores que intervienen en un sistema turístico. Este sistema debe ser pertinente y adecuado para que impacte en la economía de una región y propicia los estímulos de las relaciones productivas de largo plazo, y al mismo tiempo establezca los indicadores de desempeño que dirijan el rumbo de las acciones a seguir. En este sentido al analizar al sector primario del sistema turístico conformado por todos los stakeholders involucrados (clientes, las unidades de negocios, los proveedores, distribuidores, competidores, gobierno y el cliente interno) se llegó a la conclusión de que son los proveedores, los competidores, el cliente interno y el gobiernos son los que más han impactado en la percepción que tienen los clientes sobre el sistema turístico de una localidad De los resultados del análisis de tabulaciones cruzadas se pudo comprobar que existen diferencias significativas por cuestiones de género, los hombres prefieren el turismo de aventura y de entretenimiento, mientras que las mujeres prefieren la cultura y la historia. También existen diferencias significativas en la planeación de los servicios turísticos, ya que son las mujeres las que utilizan más a los proveedores del servicio que los hombres. Por otro lado, se detectó que la categoría de hoteles de world tourism no es todavía muy conocida por los clientes, ya que prefieren los hoteles tradicionales conocidos como la categoría diamante. Otro elemento importante a resaltar, es que la población de la Cd. De Puebla califica al servicio turístico de su localidad con un 7, que es una calificación baja, lo que implica que a pesar de todos los avances con respecto a la infraestructura turística, la población todavía no percibe mejoras sustanciales.

En cuanto a los análisis estadístico y factorial, los resultados muestran que los consumidores califican con valores más altos los siguientes elementos: "la mayoría de los empleados cumplen sus expectativas", y esto tiene que ver con el concepto de el momento de verdad, que implica que los empleados son capaces de resolver los contratiempos que pueden presentar; Además, el elemento de "el uso de algún buscador en internet para la localización de promociones" tuvo un valor alto, sin embargo, cabe resaltar que una vez obtenida la promoción los clientes utilizan a las agencias turísticas para que organice su viaje. De acuerdo al elemento "la infraestructura turística es adecuada", consideran que hay una mejora en la infraestructura del turismo en la localidad, pero no están satisfechos en su totalidad. Con relación al análisis factorial los elementos más significativos fueron: los empleados cada vez están mayor capacitados; los servicios de internet para el uso de los servicios turísticos cada vez son más utilizados, pero no sustituyen a los proveedores del servicio y; el apoyo del gobierno en los servicios turísticos se ha incrementado considerablemente pero no en la medida adecuada. Por lo que se puede concluir con respecto a las hipótesis planteadas:

H1: No existen diferencias entre hombres y mujeres en la planeación de sus viajes familiares. Se rechaza ya que los hombres organizan y planean sus viajes, mientras que las mujeres utilizan los servicios de los proveedores de los servicios turísticos.

H2: No existen diferencias significativas entre los hombres y mujeres al elegir, dentro del destino turístico, la zona a visitar. Se rechaza ya que las mujeres prefieren las zonas arqueológicas, museos, pueblos mágicos y playas mientras que ellos se inclinan hacia el turismo de aventura y la recreación.

H3: El ingreso de los consumidores no determina el proveedor del servicio turístico elegido. No se rechaza ya que sea cual sea el ingreso, los consumidores de este sector se inclinan hacia el servicio de transportación.

H4: La edad de los consumidores no influye en la categoría de hotel elegido para vacacionar. Se rechaza ya que los consumidores que se encuentran en el rango de edad entre 25 y 35 años prefieren la categoría diamante para hospedarse.

H5: Los empleados de los servicios turísticos cumplen con todas las expectativas de un buen servicio. No se rechaza ya que los clientes consideran que cada vez los empleados están más capacitados.

H6: Los consumidores de servicios turísticos analizan las diferentes opciones para escoger un paquete turístico. No se rechaza, considerando que utilizan buscadores electrónicos que permiten, en tiempo real, encontrar opciones para el uso de diferentes servicios y productos turísticos que permiten realizar vacaciones a la medida.

H7: Los consumidores de servicios turísticos han notado en el último año una mejora en la infraestructura (carreteras, aeropuertos, traslado de turistas, etc.). No se rechaza, ya que la calificación más alta fue otorgada para este concepto cuando el viajero se traslada a través de la ruta establecida.

Indudablemente, los turistas son ahora más exigentes debido a que tienen información de primera mano a través de las redes sociales, por lo que los proveedores, distribuidores, competidores, el cliente interno y el gobierno deben ser más competentes y estar preparados para satisfacer las exigencias de un cliente más conocedor. Por lo que el marketing relacional permitirá agregar valor al servicio turístico.

REFERENCIAS

Artesi, L 2002, ´Turismo, desarrollo local y redes´, *Aportes y transparencias*, 71, 1-17.

Acerenza, M 2003, ´Gestión de Marketing de destinos turísticos en el ambiente competitivo actual´, *Aportes y transferencias*, 2 (7), 43-56.

Barrado, D 2004, ´El concepto del destino turístico. Una aproximación geográfica-territorial´. *Estudios turísticos*, 160, 45-68.

Barroso, F 2008, ´¿Cuál es el objetivo principal de la mercadotecnia?´ *Revista de Ciencias Sociales*, 14 (2), 413-418.

Cobo, F., Hervé, A & Aparicio, M 2009, ´El sistema turístico en clave de marketing relacional: el factor racional´, *Anuario Jurídico y Economía Escurialense*, XLII, 419-442.

Córdoba, J 2009, ´Del marketing transaccional al marketing relacional´, *Entremado*, 9, 6-17

Chica, J. 2005, ´Del marketing de servicios al marketing relacional´, *Revista Colombiana de Marketing*, 4, (6), pp. 60-67.

Bordonabe, J & Redondo, P 2006, ´Marketing de relaciones en los canales de distribución: un análisis empírico´. *Cuadernos de Economía y Dirección de la Empresa*, 29, 5-30.

Foronda, C & García, A 2009, ´La apuesta por la calidad como elemento diferenciador en los destinos turísticos: planes renovados´. *Cuadernos de Turismo*, 23, 89-110.

Jaramillo, J y Martínez, 1991, *Estrategia internacional. Más allá de la exportación*. Madrid, McGraw-Hill.

Jafari, J 2005, ´El turismo como disciplina científica´, *Política y sociedad*, 42 (1), 39-56.

Gummesson, E 2002, *Total Relationship Marketing*. Oxford: Butterworth-Heinemann.

Kotler, & Armstrong, 2011, Fundamentos de Marketing. México, Pearson.

Küster, I, Vila, N & Canales, P 2008, ´El marketing relacional y el marketing emocional: Dos enfoques competitivos para el turismo de sol y playa, *Estudios sobre el consumo*, 84, 31-40.

Merino, R & Pulido, J 2009, ´Desarrollo turístico y dinámica relacional. Metodología de análisis para la gestión activa de destinos turísticos´, *Cuadernos de turismo*, 23, 173-193.

Longinos, R. &. Ruiz, S 2007, ´La identificación del consumidor con la empresa: más allá del marketing de relaciones´. *Universia Business Review*, 13 (1), 62-75.

Leiper, N 1991, 'The framework of tourism. Toward a definition of tourism, tourism, and the tourism industry', *Annals of Tourism Research*, 390-407.

Osorio, M 2000, ´Nuevos caminos para el estudio del turístico desde la teoría de sistemas´, *Revista convergencia*, 23.

Pedraja, M & Rivera, P 2002, ´La gestión de lealtad del cliente a la organización: un enfoque de marketing relacional´, *Economía Industrial*, 348, 143-153.

Pérez, G & Otero, M 2012, ´El sistema turístico, superando la relación de oferta y demanda´, *Revista Episteme*, 16, 16-23.

Ricaurte, R 2001, Turismo, sustentabilidad y gestión local en el municipio de Ixtapan de la Sal, México: Tesis de Maestría en Estudios Físicos y Socioeconómicos del Turismo.

Santana, M 2005, ´Turismo, empleo y desarrollo´, *Papers,* 77, 79-104.

Santana, A 2003, ´Turismo cultural, cultura turística´, *Horizontes Antropológicos*, 9 (20) 1-17.

Velasco, M 2009, ´Gestión turística del patrimonio cultural: Enfoques para un desarrollo sostenible del turismo cultural´. *Cuadernos de Turismo*, 23, 237-253.

Vila, N., Küster, I., & Aldás, J 2003, ´Desarrollo y validación de escalas de medida en marketing´. *Quadern de treball*, 104. (Nova época). Facultad d'Economía, Universitat de Valencia.

BIOGRAFÍA

Alicia Lucrecia Yañez Moneda es Doctora en Dirección y Mercadotecnia por la por la Universidad Popular Autónoma del Estado de Puebla. Se puede contactar en la Escuela de Negocios en la Licenciatura de Admnistración de Instiruciones. Su domicilio es calle 21 sur 1103, Col. Santiago, Puebla, México.

Laura Mayela Ramírez Murillo es Doctora en Dirección y Mercadotecnia por la Universidad Popular Autónoma del Estado de Puebla. Se puede contactar en la Escuela de Negocios en la Licenciatura de Mercadotecnia. Su domicilio es calle 21 sur 1103, Col. Santiago, Puebla, México.

CAPACIDADES TECNOLÓGICAS DE LOS ESTUDIANTES DE LA LICENCIATURA EN CONTADURÍA

José Manuel Valencia-Moreno, Universidad Autónoma de Baja California
Clementina García Martínez, Universidad Autónoma de Baja California

RESUMEN

La creciente tendencia a la adopción de la Contabilidad Electrónica o Digital, ha traído como consecuencia que los profesionales en contaduría adquieran nuevas capacidades tecnológicas por su propia cuenta. Para los que serán profesionistas en contaduría, deben adquirir sino todas, la mayoría de estas capacidades y conocimientos dentro del aula. Este trabajo, a través de una investigación cualitativa de tipo exploratoria y de naturaleza transversal, identificó el dominio que los estudiantes tienen sobre las nuevas capacidades tecnológicas impuestas principalmente por la modernización del Sistema de Administración Tributaria, y el dominio sobre las actividades de contaduría que involucran el uso de tecnologías de información. El estudio se centró en la consulta a la población estudiantil de una Facultad adscrita a una Universidad pública en Baja California. Los resultados obtenidos fueron el perfil del estudiante de contaduría en esa Universidad: es una mujer de 21 a 25 años de edad, soltera, cursando el séptimo semestre de la licenciatura en contaduría, tiene un buen conocimiento de lo que son las TICS y utiliza el correo electrónico para entregar o recibir sus trabajos académicos. Así mismo se identificaron las capacidades tecnológicas que poseen los estudiantes, las actividades de contaduría que saben hacer y las unidades de aprendizaje en dónde utilizan las tecnologías de información de una manera constante. También se detectaron las áreas de oportunidad para el dominio de dichas capacidades y de las actividades contables digitales.

PALABRAS CLAVE*:* Estudiantes de Contaduría, Contabilidad Electrónica, Tecnologías de Información, Capacidades Tecnológicas

TECHNOLOGICAL CAPABILITIES OF STUDENTS IN ACCOUNTING DEGREE

ABSTRACT

The growing trend towards the adoption of Electronic or Digital Accounting has resulted in accounting professionals acquiring new technological capabilities on their own. For those who will be professionals in accounting, they must acquire all but the most of these skills and knowledge within the classroom. This work, through a qualitative research of an exploratory and transverse nature, identified the students' mastery of the new technological capacities imposed mainly by the modernization of the Tax Administration System, and the dominance over accounting activities involving the use of information technologies. The study focused on the consultation of the student population of a Faculty attached to a public University in Baja California. The results obtained were the profile of the accounting student at that university: she is a 21 to 25 year old single woman, studying the seventh semester of the degree in accounting; she has a good knowledge of what IT are and uses e-mail to deliver or receive academic work. Likewise, the technological capacities of the students, the accounting activities they know how to do and the units of learning where they use the information technologies in a constant way were identified. Areas of opportunity for mastering these capabilities and for digital accounting activities were also detected.

JEL: M2, M4

KEYWORDS: Accounting Degree Students, Electronic Accounting, Information Technologies, Technological Capabilities

INTRODUCCIÓN

Desde el año de 1917 la Constitución Política de los Estados Unidos Mexicanos (Cámara de Diputados, 2016) estableció desde el año 1917, en su artículo 31, fracción IV, que es obligación de los mexicanos: "*…Contribuir para los gastos públicos, así de la Federación, como de los Estados, de la Ciudad de México y del Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes.''*. Pero es hasta el día primero de julio de 1997 que entra en vigor la Ley del Servicio de Administración Tributaria en México (Secretaria de Hacienda y Crédito Público, 2012, pág. 79). Con esta ley se crea el Servicio de Administración Tributaria (SAT) como un órgano descentralizado de la Secretaría de Hacienda y Crédito Público (SHCP). *"Tiene la responsabilidad de aplicar la legislación fiscal y aduanera, con el fin de que las personas físicas y morales contribuyan proporcional y equitativamente al gasto público; de fiscalizar a los contribuyentes para que cumplan con las disposiciones tributarias y aduaneras; de facilitar e incentivar el cumplimiento voluntario, y de generar y proporcionar la información necesaria para el diseño y la evaluación de la política tributaria"* (SAT, 2014). A partir de julio de 2015 y años subsecuentes, los obligados a realizar este trámite son las personas morales, incluidas las personas morales con fines no lucrativos y las personas físicas con actividad empresarial, actividades profesionales con ingresos superiores a dos millones de pesos y arrendamiento (siempre y cuando no utilicen la aplicación Mis cuentas). Para generar los archivos a enviar, se utiliza la aplicación gratuita del SAT o con uno de los proveedores de servicios; misma que se entrega a través del Buzón Tributario, en el apartado Contabilidad electrónica, con firma electrónica.

Con relación a la utilización de la firma electrónica, ésta se da como resultado de la preocupación por la legalidad en el envío de documentos e información por estos medios y a la intranquilidad de las organizaciones en torno a la seguridad y privacidad que pueden brindar las tecnologías de la información. Para asegurar la validez legal en la transferencia de información y documentos a un tercero, "deben ser enviados con una firma electrónica"(Güney, 2014).Entre los servicios fiscales que la autoridad fiscal en México ha puesto a disposición del contribuyente se encuentra la FIEL (firma electrónica avanzada). Se trata de "la implementación de una firma digital basada en el estándar PKI". La e.firma es un archivo digital que te identifica al realizar trámites por internet en el SAT e incluso en otras dependencias del Gobierno de la República. Tu e.firma es única, es un archivo seguro y cifrado, que tiene la validez de una firma autógrafa. No obstante que la autoridad afirma que por sus características, es segura y garantiza la identidad, este método no se considera totalmente seguro, pues al autenticarse, las llaves privadas y contraseñas tienen que viajar por Internet.(González, Rodríguez y Cruz, 2008).

A partir del 2014, el SAT continuó avanzando en la tendencia *paperless* (sin papeles) en otros ámbitos como las nóminas o la contabilidad electrónica. En 2016 estos cambios se han continuado y las empresas deben ser capaces de adaptarse a ellos lo antes posible, no sólo por la apremiante puesta en marcha de nuevas obligaciones, sino también, por las ventajas que ofrecen las soluciones tecnológicas. Además, a partir del 1 de enero es necesario emitir la factura con nuevos datos, por lo que la aplicación para generar la nómina se actualiza. Con esta información se sustituye la entrega de la declaración informativa anual de 2017. En relación con esta nueva factura electrónica v3.3, el SAT señala en el anexo 20 de la Resolución de Miscelánea Fiscal, detalles de los cambios como: la creación de un documento para nóminas separado de la factura electrónica CFDI, la incorporación de nuevos campos y la eliminación de algunos. También se aplicarán nuevas formas de validación de la información contenida en el CFDI.
Otro de los avances del SAT en 2016 fueron las auditorías electrónicas. La tecnología simplifica y automatiza este proceso, de modo que se realizará mucho más rápido y también reducirá el número de

errores. Toda esta gestión fiscal es posible gracias a la herramienta tecnológica B2B2G. Estos avances tecnológicos han resultado una herramienta que permite el manejo de la contabilidad de forma rápida, correcta y adecuada, que permite a las empresas, cumplir con sus obligaciones fiscales, como el pago de impuestos vía internet (Romero, 2012). Las tecnologías de información (TICs) y el software contable permiten que el profesional de la contaduría se especialice en la contabilidad digital y los sistemas de información contable, traducidos en una contabilidad electrónica o digital (SAT, 2017). Como se observa, el SAT, está aprovechando el avance tecnológico para el manejo y control de los diversos trámites y obligaciones que tiene todo contribuyente. En este tenor, es necesario revisar: cuáles son las competencias en TICs que los estudiantes de educación superior poseen a partir de las unidades de aprendizaje, de su especialidad, que cubren en la etapa profesional y terminal de sus estudios; qué sucede con las políticas en educación superior; y qué se ha hecho al interior de las universidades para preparar, específicamente a los estudiantes de la carrera de contaduría, en el desarrollo de las competencias para el manejo de estas tecnologías.

REVISIÓN LITERARIA

En las reuniones de la Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO por sus siglás en inglés), entre 1996 y 1998 ya se habían identificado algunas insuficiencias con respecto a la educación superior. Buscando determinar una situación deseable, se consideraron algunos puntos que debieran cubrir las IES, para lograr estudiantes con las habilidades idóneas (competencias) adquiridas en sus años de formación, que les preparen para asumir los retos que les imponga la sociedad (UNESCO, 1998). Canós y Canós (2009) señalan que las TICs son una herramienta insustituible y de indiscutible valor y efectividad en el manejo de la información con propósitos didácticos, por lo que resulta difícil concebir un proceso didáctico, en la Universidad, sin considerar esta competencia docente, con cierto nivel de competencia técnica. Las universidades, con referencia a la contabilidad específicamente, deben reconocer que las TIC son de uso cotidiano en la vida de los individuos. En este contexto y si la finalidad de su utilización es optimizar la vida, no se puede ignorar que inciden en las Competencias Profesionales (CP) de los egresados de la licenciatura en Contaduría Pública. Barberá (2004) menciona que la escuela del siglo XXI no ha resultado como se pensaba hace unas décadas. Nos encontramos en la era informacional y la escuela basada en los estándares de la producción está llamada a ser la escuela basada en la información y en el conocimiento. Sin embargo, las universidades han sido poco permeables a los cambios generados por las TIC y no las han acogido para mejorar la educación en el mundo. No se ha desarrollado una adecuada relación entre los profesores y las TIC; algunos lo ven como algo positivo y otros no lo ven así, tal vez como resultados de su falta de conocimiento o rechazo al cambio, presentándose situaciones en las aulas en las que sus clases no se ven apoyadas por las tecnologías de la información y la comunicación. La educación superior necesita incluir los cambios tecnológicos en las currícula de las carreras, coadyuvando a profesores y alumnos a avanzar hacia un enfoque basado en competencias, para que egresen, profesionalmente, mejor preparados al mercado laboral (Barberá, 2004).

Para Salinas (2004) el ámbito del aprendizaje varía en forma vertiginosa, las instituciones de educación son ahora un entramado de redes en las que el alumno-usuario se mueve en unas coordenadas más flexibles, denominado ciberespacio. Se deben promover experiencias innovadoras en los procesos de enseñanza-aprendizaje apoyados en las TIC, haciendo énfasis en los cambios de estrategias didácticas de los docentes, dado que la facilidad con que la tecnología (ordenadores, telecomunicaciones y multimedia) posibilita el rápido intercambio de información. En este sentido, al profesor se le requiere, en su proceso de formación (inicial o de reciclaje) ser usuario aventajado de recursos de información, sus conocimientos y destrezas son esenciales para el buen funcionamiento de un programa, por lo tanto, debe poseer recursos técnicos y didácticos que les permitan cubrir sus necesidades. Sánchez Ortega (2016) señala que hoy en día la carrera de contador está siendo desplazada o sustituida por las nuevas tecnologías, en un mundo globalizado, lleno de nuevos avances tecnológicos donde los dueños de empresas o gerentes optan por usar sistemas contables, por lo que en lugar de contratar contadores para su empresa, prefieren operar con capturistas como

auxiliares contables. Sin embargo se debe reconocer que ellos no cuentan con experiencia contable, que les ayude a formarse una opinión acertada sobre lo que realmente está sucediendo en la entidad, punto indispensable en la toma de decisiones. Hay que destacar que a los sistemas automatizados solo se les ingresa información, procesan y arrojan datos que sin una buena interpretación se vuelven datos poco válidos.

Las tendencias fiscales hacen necesario tener un contador, un sistema no tiene capacidad de razonar conforme a las nuevas tendencias contables, esto obliga al contador a la actualización en nuevas tendencias tecnológicas, conocimientos en cuestiones fiscales, mayor precisión en la toma de decisiones, buenas interpretaciones contables, un analista financiero útil para la decisiones de la entidad, con criterios amplios y claros dependiendo del rubro en el que se encuentre. Un trabajo realizado en Colombia (Barrero, 2000) en el que se entrevistó a Directores y Decanos de las Universidades que ofrecen carreras en contaduría, expresaron que existen una serie de necesidades y requisitos a cubrir por el profesional de la contaduría pública del siglo XXI y en función de los cambios en el contexto y del avance tecnológico mencionan que: la disciplina contable tiene que dar cuenta de la internacionalización de la economía y al trabajar en diferentes frentes, se precisan reestructuraciones en currículum básicos del plan de estudios, de tal manera que se garantice la formación de un profesional capacitado para trabajar en un ambiente globalizado, sin olvidar la formación ética, que no debe faltar como elemento básico en su formación.

Valencia, Obregón y García (2015) identificaron las capacidades tecnológicas que los profesionistas en contaduría deben poseer para llevar una contabilidad digital o electrónica. Estas capacidades se identificaron a partir de las actividades que involucran el uso de tecnología, impuestas por las reformas fiscales antes mencionadas. Las actividades van desde registrar movimientos contables en algún sistema de contabilidad electrónica, hasta el timbrado de nómina, pasando por los dictámenes fiscales, pago de impuestos por internet, declaraciones informativas y declaraciones mensuales. Las capacidades tecnológicas identificadas están en función del conocimiento y destreza necesaria para llevar a cabo una actividad tecnológica necesaria para cumplir con la contabilidad digital del SAT. Las capacidades reportadas se muestran en la Tabla 1.

Tabla 1: las Nuevas Capacidades Tecnológicas Para las Actividades Contables en México

Básicas	**Intermedias**	**Avanzadas**
Prender y apagar el equipo necesario (computadora, impresora, digitalizador, etc.)	Acceder a internet	Utilizar un software de contabilidad
Imprimir documentos	Enviar correo electrónico con archivos adjuntos	Instalar actualizaciones de software
Transferir archivos entre diferentes medios de almacenamiento digital	Descargar archivos adjuntos de correos electrónicos	Generar archivos PDF y XML
Copiar archivos con formato key y req a USB	Subir archivos a servidores web	Compresión de archivos ZIP
	Buscar archivos en diferentes medios de almacenamiento digital	Añadir Firma Electrónica
		Actualizar Java
		Incorporar el sello digital
		Conectar a internet una computadora ya sea en forma alámbrica o inalámbrica

Capacidades identificadas por *Valencia-Moreno J., Obregón M. y García C. (2017). Las capacidades tecnológicas están divididas en tres categorías: básicas; intermedias; y avanzadas. Las capacidades básicas requieren de* ***pocos conocimientos teóricos en el manejo de la computadora, por ejemplo, prender y apagar una impresora o computadora. Las capacidades Intermedias requieren de conocimientos más técnicos de computación, como por ejemplo subir archivos a un servidor web. Las capacidades Avanzadas requieren de un amplio conocimiento en el manejo de la computadora y conocimientos de computación, como por ejemplo actualizar java en la computadora o incorporar el sello digital en un movimiento fiscal.***

Con el propósito de conocer si los profesionistas en contaduría poseen las capacidades tecnológicas identificadas en la Tabla 1, Valencia y García (2017) desarrollaron otro trabajo de investigación. Los autores utilizaron un instrumento de recolección de información, el cual aplicaron una la totalidad de un a población académica de una universidad pública en Baja California. Los académicos son profesores de tiempo completo y de tiempo parcial adscritos a la carrera de Licenciatura en Contaduría, en total treinta y cuatro. El instrumento estuvo formado por cuarenta y seis ítems o preguntas divididas en cuatro categorías o variables: perfil del profesionista en contaduría; capacidades tecnológicas; capacidades de contaduría; y

temas de capacitación. Considerando las actividades tecnológicas y su clasificación como se muestran en la Tabla 1, Valencia y García (2017) reportaron que su población participante, entre el 91% y el 100% pueden desarrollar las actividades tecnológicas sencillas e intermedias. Dentro de las actividades tecnológicas avanzadas, aunque el porcentaje de dominio bajó, las actividades en donde se presentó el mayor porcentaje de desconocimiento fueron: cómo encriptar información (27%); cómo actualizar Java para el funcionamiento del software proporcionado por el SAT (21%); utilizar la Firma Electrónica Avanzada (15%); y revisar las características técnicas de su equipo de cómputo (15%).

Tabla 2: Dominio de las Capacidades Tecnológicas de los Profesionistas en Contaduría

Niveles	Capacidades Tecnológicas	Dominio
Básico	Prender y apagar el equipo necesario (computadora, impresora, digitalizador, etc.)	100%
	Imprimir documentos	100%
	Transferir archivos entre diferentes medios de almacenamiento digital	91%
	Copiar archivos con formato key y req a USB	100%
Intermedio	Acceder a internet	100%
	Enviar correo electrónico con archivos adjuntos	100%
	Descargar archivos adjuntos de correos electrónicos	100%
	Subir archivos a servidores web	85%
	Buscar archivos en diferentes medios de almacenamiento digital	100%
Avanzado	Utilizar un software de contabilidad	91%
	Instalar actualizaciones de software	58%
	Generar archivos PDF y XML	88%
	Compresión de archivos ZIP	82%
	Añadir Firma Electrónica	76%
	Actualizar Java	67%
	Incorporar el sello digital	82%
	Conectar a internet una computadora ya sea en forma alámbrica o inalámbrica	91%

Dominio de las capacidades tecnológicas que los profesionistas en contaduría expresaron poseer. Las capacidades están agrupadas de acuerdo a su nivel de complejidad de uso (Valencia et al., 2016). La columna de Dominio indica el porcentaje de los contadores encuestados que dominan esa capacidad, de acuerdo al instrumento aplicado. Fuente: (Valencia y García, 2017).

Con respecto a las actividades contables, entre el 70% y el 100% de los profesionistas en contaduría, expresaron que pueden desarrollar las actividades propias de la contaduría apoyado con TICS, como por ejemplo enviar al SAT el estado de la contabilidad, emitir facturas electrónicas solicitar y utilizar la FEA, entre otras. Sin embargo, el 30% de los encuestados declaró que la actividad de crear y entregar dictamen fiscal en el portal web del SAT, es la única actividad que no pueden desarrollar. Por otro lado, el 50% de los profesionistas en contaduría expresó que desea ser capacitado en el tema específico de contabilidad electrónica. En mucho menor porcentaje, expresaron otros temas que les son de interés, como son: "*paquetería del SAT; el uso óptimo de correo Gmail; instalación y actualización de software; movimientos relacionados con obligaciones del contribuyente; uso de programas contables; devoluciones y compensaciones; declaraciones anuales; Impuesto Especial sobre Producción y Servicios (IEPS); y buzón tributario*" (Valencia y García, 2017).

Otro de los trabajos desarrollados previamente (Carreño, 2011), es el que llevó a cabo la Universidad de Sonora (UNISON), ante la observación de un rezago en el uso y aplicación de las TIC, y su importancia debido a la celeridad de la vida moderna y de la necesidad de la utilización de tecnologías en la Contaduría Pública, surge el interés de un estudio que permita determinar una serie de eventos, por ejemplo, una reestructuración en la currícula respectiva, que venga a cubrir las exigencias del sector público en las presentaciones de las declaraciones de impuestos, pagos bancarios, entre otros, que se realizan a través de medios informáticos y que, en las empresas privadas, el proceso contable se controla a través de software comercial o por medio de software diseñado expresamente para estas entidades económicas. Entre sus conclusiones sobresalen: todos los alumnos de contabilidad de la UNISON utilizan muy poco las TIC, ya que los maestros no las promueven debidamente en su clase; los egresados han aprendido a manejar las TIC

fuera de la UNISON, ya que si las desconoce se dificulta su contratación en entidades económicas; los maestros adscritos al Departamento de Contabilidad de la UNISON, utilizan en proporciones bajas el servicio e infraestructura en TIC que proporciona la institución debido a su poca capacitación, ocasionando que los alumnos no desarrollen las competencias que deberían tener como contadores públicos; el 60% de la planta docente del Departamento de Contabilidad en la UNISON en Hermosillo, tienen una edad mayor de 50 años, lo cual también nos explica el porqué de su resistencia al cambio y a la utilización de las nuevas tecnologías, además de su poco apego didáctico en practicar con software; los alumnos al aplicar TIC en su capacitación académica, tienen la posibilidad de desarrollar competencias antes de incorporarse al trabajo profesional; de acuerdo al proceso de globalización en que está inserta la educación superior en el país, se hace estrictamente necesario que los maestros dominen estas nuevas competencias tecnológicas y preparen en una mayor medida a los egresados con estándares de calidad, susceptibles de hacer frente a la sociedad informacional.

METODOLOGÍA

Con la información presentada, esta investigación se plantea como objetivo determinar las necesidades de capacitación, en tecnologías de la información, para los estudiantes en contaduría, específicamente para el desarrollo de actividades contables electrónicas. El estudio desarrollado permitirá conocer el estado real de las capacidades en tecnologías con que cuentan estos futuros profesionales y las que necesitan. Para ello se diseñó una investigación en dos etapas: la primera consistió en un análisis de datos en bancos electrónicos, consultas de estadísticas del SAT e información pertinente disponible al público en internet. La segunda etapa consistió en la aplicación de un cuestionario a los estudiantes de la carrera de contaduría en una Facultad de la Universidad Autónoma de Baja California. Debido a que los investigadores se limitan a describir y medir el fenómeno en estudio, el presente trabajo es de tipo exploratorio y su naturaleza transversal, ya que se analiza el problema de estudio en un momento dado en el tiempo. El estudio se centra en identificar la proporción de estudiantes de los semestres sexto, séptimo y octavo de la carrera de una Licenciatura en Contaduría, que poseen los conocimientos y manejo de las TICs necesarias para la realización de los trámites de la Contabilidad Electrónica establecida por el SAT, que les ha sido trasmitido por sus docentes, específicamente en las unidades de aprendizaje referidas a la contaduría.

En la primera etapa de la investigación se utilizaron materiales bibliográficos, en la segunda etapa se elaboró un cuestionario para ser contestado por los estudiantes, de forma presencial. Con lo anterior se obtuvo la información requerida para el logro del objetivo de la presente investigación. Se destinó una semana para la aplicación de los cuestionarios, detectando hora y día que no interfifiera con alguna evaluación o exposición programada en el salón de clase. Se solicitó autorización al maestro en turno, se hizo una pequeña explicación del propósito del cuestionario y se aplicó a la totalidad de alumnos que en ese día y horario asisiteron a clase. Al final de este proceso, se aplicaron noventa y cinco cuestionarios.

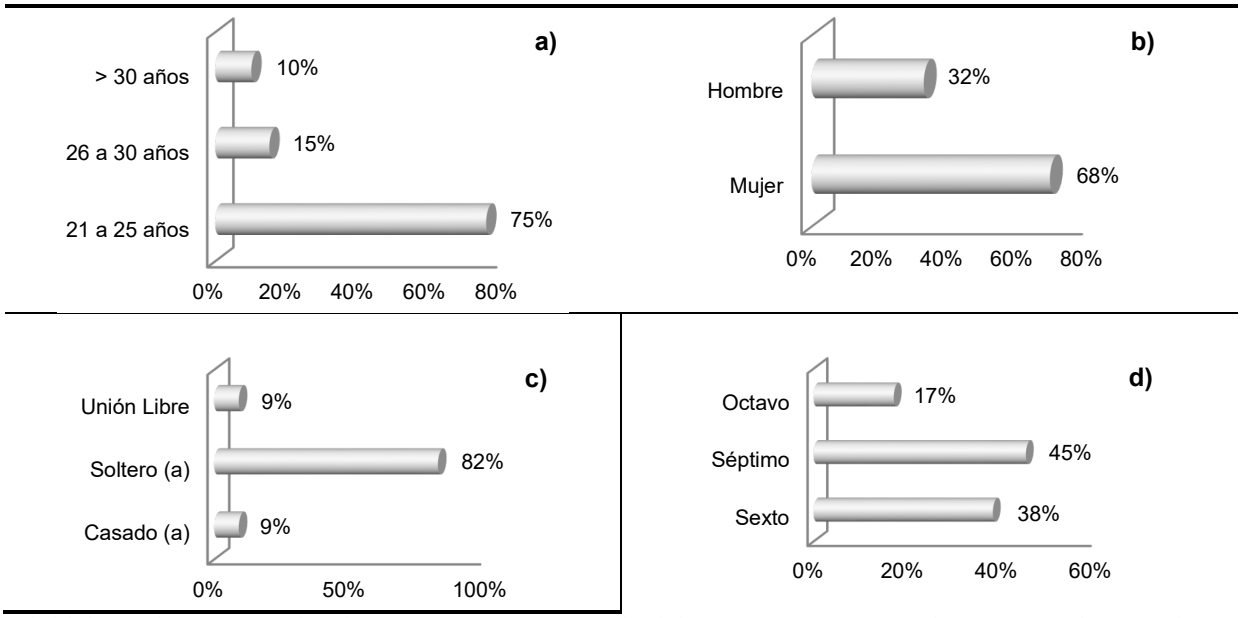
RESULTADOS

Después de aplicar las noventa y cinco encuestas para el mismo número de estudiantes de los semestres sexto, séptimo y octavo de la licenciatura en contaduría, se obtuvieron los siguientes resultados.

Perfil de los Estudiantes de Contaduría Encuestados

El 75% tenían una edad entre 21 y 25 años, 15% entre 26 y 30 años y el 10% 31 o más años de edad. El género arrojó que el 68% eran mujeres y el 32% hombres. En cuanto al estado civil de los estudiantes, el resultado fue que un 82% estaba soltera(o), 9% casada(o) y el 9% viven en unión libre con su pareja, no hay viudas(os). De los 95, el 45% estaban cursando el séptimo semestre de la carrera, el 38% sexto semestre y el 17% octavo semestre (Ver Figura 1).

Figura 1: Resultados de Edad, Género, Estado Civil y Semestre de los Estudiantes de Contaduría.



a) Edad de los estudiantes encuestados: el 75% tienen entre 21 y 25 años de edad; 15% entre 26 y 30 años; y el 10% tiene más de 30 años. b) 68% de las personas encuestadas son mujeres y el 32% son hombres. c) El 82% están solteras(os), el 9% están casadas(os) y el 9% viven en unión libre. d) El 45% de los estudiantes encuestados cursan el séptimo semestre, 38% el sexto semestre y el 17% cursan el octavo semestre. Elaboración propia.

Conocimiento de las TICS y la Educación en la UABC

De acuerdo a los estudiantes encuestados, el 69% tiene un buen conocimiento de qué son las TICS y para qué sirven. El 67% sabe que el modelo educativo de la UABC incluye las TICs y tienen efecto en las competencias profesionales en los estudiantes de la licenciatura en contaduría pública. El 75% señala que los exámenes, tareas, trabajos escritos, investigaciones o prácticas se entregan o reciben por medio del correo electrónico. El 87% reconoce estar preparado para utilizar TICs en el área de Contabilidad Básica. Así mismo el 43% sabe que a partir del 2004, el Código Fiscal de la Federación contempla el Capítulo II denominado "de los medios electrónicos".

Capacidades Tecnológicas

A los estudiantes en contaduría se les consultó sobre las capacidades tecnológicas, es decir, aquellas que involucran el uso de las TICs. Se agruparon de acuerdo a Valencia *et al* (2016), en básicas, intermedias y avanzadas. De acuerdo a los resultados, entre un 82% y 99% de los encuestados dominan las actividades básicas e intermedias. Sin embargo en las capacidades avanzadas se detectaron algunas áreas de oportunidad. Por ejemplo: sólo el 67% de los estudiantes consultados pueden autenticarse en el sistema web del SAT; el 63% saben usar el sello digital del SAT; el 54% sabe utilizar la FEA provista por el SAT. Todas estas capacidades están íntimamente ligadas al trabajo con el SAT por internet.

Tabla 3: Conocimiento de las TICS en Áreas de Conocimiento de la Contabilidad.

Pregunta: Estoy Preparado Para Utilizar TIC en las Siguientes Áreas de Conocimiento (Elegir Una O Varias)	
Opciones	Porcentaje
Contabilidad básica	87%
Auditoría	41%
Contabilidad Superior	26%
Informática	43%
Fiscal	45%
Costos y presupuestos	36%
Finanzas,	35%
Otro	1%

Áreas de la Contaduría en donde los alumnos expresaron tener conocimiento para aplicar las TICS. Los alumnos podían elegir un área o más. El 87% de los alumnos tienen el conocimiento para aplicar TICS en Contabilidad Básica, mientras que el 26% de ellos pueden aplicar TICS en Contabilidad superior. Fuente: Elaboración propia.

Tabla 4: Dominio de las Capacidades Tecnológicas de los Estudiantes en Contaduría

Niveles	**Capacidades Tecnológicas**	**Dominio de Estudiantes**
Básico	Prender y apagar el equipo necesario (computadora, impresora, digitalizador, etc.)	99%
	Imprimir documentos	99%
	Transferir archivos entre diferentes medios de almacenamiento digital	94%
	Copiar archivos con formato key y req a USB	99%
Intermedio	Acceder a internet	98%
	Enviar correo electrónico con archivos adjuntos	98%
	Descargar archivos adjuntos de correos electrónicos	97%
	Subir archivos a servidores web	82%
	Buscar archivos en diferentes medios de almacenamiento digital	89%
Avanzado	Utilizar un software de contabilidad	67%
	Instalar actualizaciones de software	65%
	Generar archivos PDF y XML	80%
	Compresión de archivos ZIP	76%
	Añadir Firma Electrónica	54%
	Actualizar Java	72%
	Incorporar el sello digital	63%
	Conectar a internet una computadora ya sea en forma alámbrica o inalámbrica	84%

Las capacidades tecnológicas utilizadas están agrupadas en básicas, intermedias y avanzadas, de acuerdo a su nivel de complejidad según Valencia et al. (2016). La columna de Dominio indica el porcentaje de estudiantes en contaduría que dominan esa capacidad, de acuerdo a lo que expresaron en el instrumento de consulta. Fuente: Elaboración propia con la agrupación de Valencia, Obregón y García (2016).

Actividades de Contaduría

El porcentaje de dominio de las actividades de contaduría, van desde el 21% hasta el 82%. La actividad de "crear y entregar dictamen fiscal en el portal web del SAT" solo la saben hacer el 21% de los estudiantes. El 33% de los encuestados sabe tramitar una solicitud de devolución. El 40% reconoció sabe solicitar la FEA al SAT y sólo el 43% sabe utilizarla. El 47% de los encuestados expresó que sabe cómo enviar el estado de la contabilidad al SAT por internet. Entre las actividades que menos saben hacer los estudiantes según lo expresaron en las encuestas están: con un 28% no saben tramitar una solicitud de devolución; y el 26% no sabe cómo crear y entregar un dictamen fiscal en el portal web del SAT. No menos importante es que solamente el 20% de los estudiantes saben solicitar la FEA y utilizarla. Los resultados completos en estas variables se encuentran en la Tabla 5.

Aplicación de las Tics en las Unidades de Aprendizaje

Las unidades de aprendizaje o cursos que se consideraron son aquellas que tienen que ver directamente en la profesión de un contador. Éstas fueron: Contabilidad; Contabilidad Aplicada; Registros Especiales; Normas de Información Financiera; Contribuciones de Seguridad Social; Impuestos Indirectos; Profesión Contable; Normas Particulares; Contabilidad de Sociedades; Estados Financieros; Impuesto Sobre la Renta para Personas Físicas; Auditoría; Práctica Fiscal; Práctica de auditoría; Paquetería de negocios; Impuesto Sobre la Renta para Personas Morales; e Integración Fiscal.

Tabla 5: Dominio de las Actividades Tecnológicas de los Estudiantes En Contaduría.

Actividades de la Contaduría	**Si Puedo Yo Solo**	**Si Puedo, con la Ayuda de Alguien**	**No Puedo Hacerlo Solo**
Registrar movimientos contables en un software de contabilidad	78%	15%	7%
Enviar al SAT el estado de la contabilidad	47%	37%	16%
Emitir facturas electrónicas	71%	18%	11%
Solicitar FEA	40%	40%	20%
Utilizar FEA	43%	37%	20%
Enviar y recibir correos electrónicos	82%	10%	8%
Suspender y reanudar actividades de avisos por internet	69%	19%	12%
Altas, bajas y cambios de obligaciones por internet	63%	25%	12%
Cambiar el domicilio fiscal en el SAT por internet	51%	35%	14%
Hacer declaraciones informativas en el SAT por internet	54%	31%	15%
Hacer declaraciones y pagos del ISR	57%	26%	17%
Declarar y pagar por internet los impuestos de personas morales	51%	32%	17%
Crear y entregar dictamen fiscal en el portal web del SAT	21%	53%	26%
Tramitar solicitud de devolución	33%	39%	28%
Generar CFDI y realizar timbrado	58%	25%	17%

Resultados de la consulta sobre el dominio que los alumnos tienen sobre las actividades de contaduría que involucran el uso de TICS. Los estudiantes tuvieron que elegir una de las tres opciones para responder: si puedo yo solo; si puedo, con la ayuda de alguien; y no puedo hacerlo solo. Los resultados presentados es el porcentaje de alumnos que dieron esa respuesta. Fuente: Elaboración propia.

Tabla 6: Aplicación de las TICS En Unidades de Aprendizaje de la Licenciatura en Contaduría

Unidades de Aprendizaje	**Siempre**	**Nunca**	**Siempre + Casi siempre**	**Nunca + Casi nunca**
Contabilidad	35%	12%	72%	25%
Contabilidad Aplicada	22%	17%	58%	32%
Registros Especiales	16%	19%	42%	43%
Normas de Información Financiera	26%	19%	50%	41%
Contribución de Seguridad Social	20%	20%	47%	46%
Impuestos Indirectos	14%	30%	31%	58%
Profesión Contable	19%	22%	42%	43%
Normas Particulares	15%	25%	37%	50%
Contabilidad de Sociedades	29%	14%	60%	30%
Estados Financieros	20%	21%	51%	39%
ISR Personas Físicas	27%	19%	46%	32%
Auditoría	46%	9%	72%	14%
Práctica fiscal	38%	8%	71%	23%
Práctica de auditoría	42%	14%	68%	26%
Paquetería de negocios	81%	6%	92%	8%
ISR Personas morales	10%	38%	22%	61%
Integración fiscal	37%	15%	48%	19%

La aplicación de las TICS en las unidades de aprendizaje de las diferentes unidades de aprendizaje de la licenciatura en contaduría, de acuerdo a la encuesta aplicada a estudiantes. En la primera columna se encuentran las unidades de aprendizaje. La segunda columna denominada "Siempre", es el valor dado por los alumnos referiéndose a que siempre se aplican las TICS en esa unidad de aprendizaje, expresado en porcentaje de alumnos que dieron esa calificación. La tercera columna es la de "Nunca", es decir, que nunca aplican las TICS. Dado que se busca la aplicación de las TICS, la cuarte columna es la suma obtenida entre "Siempre" y "Casi siempre", porcentaje de alumnos que emitieron su respuesta. En la quinta columna, denominada "Nunca + Casi nunca", se expone el porcentaje de alumnos que así califican la aplicación de las TICS en esa unidad de aprendizaje. Fuente: Elaboración propia.

CONCLUSIONES

De acuerdo a los resultados obtenidos como se muestra en la Figura 1, el perfil del estudiante en contaduría de la Facultad de la UABC encuestada, es una mujer (68%), de 21 a 25 años de edad (75%), soltera (82%), cursando el séptimo semestre de la licenciatura en contaduría en la UABC. En el aspecto académico, tiene un buen conocimiento de lo que son las TICS y que utiliza el correo electrónico para entregar o recibir sus tareas, trabajos escritos, investigaciones, prácticas y exámenes. Aunque el 87% de los alumnos dieron a conocer que están preparados para utilizar las TICS en la contabilidad básica, es preocupante que solo el 26% pueda utilizar las TICS en Contabilidad Superior. También es de notar que nada más el 45% pueda usar TICS en el área fiscal, y que el 41% en auditoría. Al considerar la Tabla 3, se puede notar que la mayoría de los alumnos encuestados tienen el conocimiento para aplicar las TICS solamente a un área de la Contaduría. Esto nos debe llevar a la reflexión de lo que se necesita reforzar en los estudiantes para que al concluir sus estudios, tengan la capacidad de desarrollarse como profesionistas en contaduría, aplicando las TICS de acuerdo a los cambios tecnológicos implementados por el SAT.

Los alumnos manifestaron poseer las capacidades tecnológicas básicas (entre el 94% y 99%) e intermedias (entre 82% y 98%). Sin embargo en las capacidades de nivel avanzado, existe la capacidad de "Añadir Firma Electrónica", dominada solo por el 54% de los estudiantes. Así mismo se detectaron otras con porcentajes del 63%, 65% y 67% de dominio, para las capacidades de "Incorporar el sello digital", "Instalar actualizaciones de software" y "Utilizar un software de contabilidad". También es necesario considerar que existen actividades inherentes a la contaduría que ni la mitad de los estudiantes saben hacer (ver Tabla 5), estas son: enviar al SAT el estado de la contabilidad (47%); utilizar la FEA (43%); solicitar la FEA (40%); tramitar solicitud de devolución (33%); y crear y entregar dictamen fiscal en el portal web del SAT (21%). "Declarar y pagar por internet los impuestos de personas morales" y "Cambiar el domicilio fiscal en el SAT por internet" son actividades que apenas y el 51% de los estudiantes saben desarrollar. Las unidades de aprendizaje que se imparten en la Facultad para la formación de los alumnos de la licenciatura en contaduría, fueron evaluadas por los alumnos con respecto a la utilización de TICS tanto por sus profesores como de ellos mismos como estudiantes. Se utilizó una escala de liker con las opciones de siempre, casi siempre, a veces, casi nunca y nunca. De acuerdo a la Tabla 6, solo una materia (paquetería de negocios), en opinión de la mayoría de los estudiantes (81%), usaban TICs siempre. El resto de las unidades de aprendizaje no alcanzaron ni la mitad de la opinión de los alumnos. Al sumar los porcentajes de las opciones de siempre y casi siempre, siete de las 17 unidades de aprendizaje lograron obtener un porcentaje mayor al 50%.

A pesar de que las materias enseñan cómo realizar las actividades de contaduría, ni los profesores ni los alumnos están utilizando TICs para su desarrollo. Son evidentes las áreas de oportunidad que se tienen para mejorar la adquisición de capacidades y de actividades de contaduría apoyada en TICs por parte de los estudiantes. Esta información es valiosa en dos sentidos, primero: detectar específicamente en qué capacidades tecnológicas necesitan ser capacitados los futuros profesionistas en contaduría para apoyarlos en el mejor desempeño de su trabajo, sobre todo el derivado por las leyes y específicamente por el SAT en México. En segundo lugar, para proponer a las instituciones de educación superior, temas que deben ser enseñados a los estudiantes en contaduría para que al salir tengan el conocimiento de la contabilidad electrónica y sus expectativas de conseguir empleo mejoren.

REFERENCIAS

Administración Pública Federal. Informe de Rendición de Cuentas de la Administración Pública Federal 2006 – 2012. Informe de Rendición de Cuentas de la APF 2006-2012 Página 56 de 184. Recuperado de: ftp://ftp2.sat.gob.mx/asistencia_servicio_ftp/publicaciones/transparencia/IRC_SAT_2.pdf

Barberá E. (2004). La educación en la red: actividades virtuales de enseñanza y aprendizaje. Editorial: PAIDOS IBERICA. Barcelona, España. 2004. pp. 15-25.

Barrero C. (2000). Contaduría pública en el siglo XXI. El Tiempo, 1 de marzo de 2000. Recuperado de: http://www.eltiempo.com/archivo/documento/MAM-1306382.

Cámara de Diputados de los Estados Unidos Mexicanos. (2016). "Constitución Política de Los Estados Unidos Mexicanos". Diario Oficial de la Federación, 27 de enero de 2016. Recuperado en: http://www.diputados.gob.mx/LeyesBiblio/htm/1.htm

Canós L., y Canós M. (2009). El uso de las nuevas tecnologías aplicadas a la educación superior. XVII Jornadas ASEPUMA – V Encuentro Internacional Rect@. 17(1). Recuperado en: http://www.uv.es/asepuma/XVII/611.pdf

Carreño J. (2011). El uso de las tecnologías de la información y la comunicación y las competencias profesionales de la licenciatura en contaduría pública, en la Universidad de Sonora.1990-2009. Tesis doctorales de ciencias sociales. Eumed.net, Enciclopedia virtual. Recuperado de: http://www.eumed.net/tesis-doctorales/2011/jhck/indice.htm

González V., Rodríguez F. y Cruz N. (2008). On the security of Mexican digital fiscal documents. *Computación y Sistemas* 12 (1): 25-39. Recuperado de: http://www.journals.unam.mx/index.php/cys/article/view/2765/2326

Güney A. (2014). Role of Technology in Accounting and E-accounting. *Procedia - Social and Behavioral Sciences* 152 (2): 852-855. Recuperado de: http://ac.els-cdn.com/S1877042814054007/1-s2.0-S1877042814054007-main.pdf?_tid=5c2ed328-0b67-11e7-8c7f-00000aacb360&acdnat=1489792601_10c285ff9825b77ea1c2b37d783773dc

Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO). (1998). Declaración mundial sobre la educación superior en el siglo XXI: visión y acción. Recuperado de: http://www.unesco.org/education/educprog/wche/declaration_spa.htm

Romero A. (2102). Contabilidad intermedia. Editorial MCGraw Hill, Tercera edición. México 2012.

Salinas J. (2004). Innovación docente y uso de las TIC en la enseñanza universitaria. Revista Universidad y Sociedad del Conocimiento. 1(1). Recuperado de: http://www.uoc.edu/rusc/dt/esp/salinas1104.pdf

Sánchez C. (2016). Contabilidad carrera infravalorada. Recuperado de: http://www.sigma-asesores.com.mx/2016/12/01/contabilidad-carrera-infravalorada/.

Servicio de Administración Tributaria. (2014). *¿Qué es el SAT?*. Recuperado en http://www.sat.gob.mx/que_sat/Paginas/default.aspx

Sistema de Administración Tributaria. (2017). Contabilidad Electrónica. Recuperado de: http://www.sat.gob.mx/fichas_tematicas/buzon_tributario/Paginas/contabilidad_electronica.aspx

Valencia-Moreno J., Obregón M. y García C. (2016), "Las nuevas capacidades tecnológicas de los contadores públicos en México", Revista Global de negocios, vol. 4(3), pp 101-111.

Valencia-Moreno J., Obregón M. y García C. (2017), "Necesidades de tecnologías de la información de los profesionales en contaduría", Global Conference on Business and Finance Proceedings, vol. 12(1), pp 715-724. ISSN 2168-0612

PLAN DE MEJORA CONTINUA ORIENTADO A OBTENER EL ESTANDAR 1 EN EL PADRON EGEL-CENEVAL

Clementina García Martínez, Universidad Autónoma de Baja California
José Manuel Valencia-Moreno, Universidad Autónoma de Baja California
Oscar Ricardo Osorio Cayetano, Universidad Autónoma de Baja California

RESUMEN

La cultura de la acreditación de programas académicos, se inició desde hace algunos años en México. El propósito es reconocer y asegurar la calidad de la educación. En cuanto a la educación superior, la Universidad Autónoma de Baja California ha tomado el reto de ofrecer programas educativos de calidad, tanto en programas de licenciatura como en los programas de posgrado, plasmándolo en su Plan de Desarrollo Institucional 2015-2019. Hoy en día el 90% de los programas de licenciatura son reconocidos por el Consejo para la Acreditación de la Educación Superior y por los Comités Interinstitucionales para la Evaluación de la Educación Superior de México. En su Facultad de Ciencias Administrativas y Sociales ofrece el 87.5% de sus programas de licenciatura, como programas acreditados de buena calidad y está a la espera del dictamen con los resultados de proceso de acreditación para cumplir con el 100%. Lo anterior es muestra de la constante búsqueda por elevar la calidad y pertinencia de los conocimientos y competencias de sus estudiantes, es por ello que recurre a procesos de evaluación externa orientada a la calidad de sus egresados con la finalidad de que haya congruencia y el Examen General de Egreso de las Licenciaturas (EGEL) es la unidad de medida, es aplicado por el Centro Nacional de Evaluación para la Educación Superior. En este trabajo se analizan los resultados obtenidos en las trece últimas convocatorias para la presentación del EGEL para el programa de Licenciatura en Informática, encontrando que los resultados de este examen no han sido favorables. Con base en esta información, se exponen estrategias con las que se logró obtener la incorporación al Nivel 2 del padrón EGEL en los Programas de Alto rendimiento Académico de Informática de acuerdo con los resultados alcanzados por sus egresados durante el periodo de julio de 2015 a junio de 2016.

PALABRAS CLAVES: EGEL-INFO, Licenciatura En Informática, CENEVAL, Calidad Educativa

EGEL-CENEVAL LEVEL 1 OBTAINING ORIENTED CONTINUOUS IMPROVEMENT PLAN

ABSTRACT

The culture of the accreditation of academic programs, began for some years in Mexico. The purpose is to recognize and ensure the quality of education. In terms of higher education, the Autonomous University of Baja California has taken on the challenge of offering quality educational programs, both in undergraduate programs and postgraduate programs, as reflected in its Institutional Development Plan 2015-2019. Today 90% of undergraduate programs are recognized by the Council for Accreditation of Higher Education and by the Interinstitutional Committees for the Evaluation of Higher Education in Mexico. In its Faculty of Administrative and Social Sciences offers 87.5% of its degree programs, such as accredited programs of good quality and is awaiting the opinion with the results of accreditation process to meet 100%. This is a sign of the constant search for raising the quality and relevance of the knowledge and skills of its students, which is why it resorts to external evaluation processes oriented to the quality of its graduates with the purpose of congruence and the Review General of Graduation of Exams (EGEL) is the unit of measurement,

it is applied by the National Evaluation Center for Higher Education. This paper analyzes the results obtained in the last thirteen calls for the presentation of the EGEL for the degree program in Computer Science, finding that the results of this examination have not been favorable. Based on this information, strategies are presented that were able to obtain the incorporation to Level 2 of the EGEL register in the Programs of High Academic Performance of Computer Science according to the results reached by its graduates during the period from July 2015 to June 2016.

JEL: M2, M4

KEYWORDS: EGEL-INFO, Computer Science Bachelor Degree, CENEVAL, Educational Quality.

INTRODUCCIÓN

En México por ley, el Estado está obligado a prestar servicios educativos de calidad que garanticen el máximo logro de aprendizaje de los educandos. Así, las Instituciones de Educación Superior (IES) deben ofrecer programas de calidad, donde calidad significa "la congruencia entre los objetivos, resultados y procesos del sistema educativo, conforme a las dimensiones de eficacia, eficiencia, pertinencia y equidad" (SEP, 2016). A las Instituciones de Educación Superior (IES) se les plantea el desafío de brindar programas de calidad, por lo que los programas deben someterse a procesos de evaluación por parte de una unidad certificadora. La entidad evaluadora de dichos programas es el Centro Nacional de Evaluación para la Educación Superior (CENEVAL). Funciona como una asociación civil sin fines de lucro que diseña y aplica instrumentos de valuación que incluyen conocimientos, habilidades y competencias. Además, lleva a cabo el análisis y la difusión de los resultados que proyectan los instrumentos aplicados. Este organismo fue creado en 1994 y la información que provee resulta confiable y válida sobre la formación recibida por los favorecidos de los programas educativos evaluados, tanto en educación formal como informal. Las instalaciones centrales se encuentran en la Ciudad de México y se rige por la máxima autoridad representada por una Asamblea General, formada por instituciones educativas, asociaciones y colegios de profesionales, organizaciones sociales y productivas, así como por autoridades educativas gubernamentales.

Esta Asamblea designa a un Director General como la autoridad ejecutiva, así como un Consejo Directivo que garantiza la adecuada marcha cotidiana del Centro. Los instrumentos de medición que elabora y aplica el Centro, evalúan conocimientos, habilidades y competencias, así como el análisis y la difusión de los resultados que arrojan dichas pruebas (Centro Nacional de Evaluación para la Educación Superior (CENEVAL, 2015a), 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; los resultados de esta evaluación son índices que reflejan la situación de cada una de las instituciones educativas que participan en ellos, así como en general, del Sistema Educativo de México. (CENEVAL, 2016-a). Su creación fue resultado del Acuerdo número 286, por el que se establecen los lineamientos que determinaron las normas y criterios generales a los que se ajustarán la revalidación de estudios realizados en el extranjero y la equivalencia de estudios, así como los procedimientos por medio de los cuales se acreditarán conocimientos correspondientes a niveles educativos o grados escolares adquiridos en forma autodidacta, a través de la experiencia laboral o con base en el régimen de certificación referido a la formación para el trabajo (SEGOB, 2000).

Al margen un sello con el Escudo Nacional, que dice: Estados Unidos Mexicanos.- Secretaría de Educación Pública. Con fundamento en los artículos 3o. de la Constitución Política de los Estados Unidos Mexicanos. Entre sus considerandos, destacan: Que el Plan Nacional de Desarrollo 1995-2000 propone una cruzada permanente por la educación, fincada en una alianza nacional en que converjan los esfuerzos y las iniciativas de todos los órdenes de gobierno y de los diversos grupos sociales.

Que se prevé enfrentar desafíos como el rezago, ampliar la cobertura de los servicios educativos, elevar su calidad, mejorar su pertinencia, introducir las innovaciones que exige el cambio y anticipar necesidades y soluciones a los problemas previsibles (CENEVAL, 2016-b). En este contexto, la Universidad Autónoma de Baja California (UABC), como Institución de Educación Superior (IES), en su búsqueda por elevar la calidad y pertinencia de los conocimientos y habilidades (competencias) que sus estudiantes adquieren durante su estancia en ella, estableció en su Plan de Desarrollo Institucional (PDI) 2015-2019, como objetivo de su plan de calidad educativa, *"propiciar que los programas educativos cuenten con el reconocimiento de su calidad por organismos nacionales e internacionales de reconocido prestigio"* (UABC, 2015). Para lograrlo, ha recurrido a procesos de evaluación externa, como lo es el Examen General de Egreso de las Licenciaturas (EGEL) aplicado por el CENEVAL, reconociendo el valor que en educación, como en toda actividad humana, tiene la evaluación, como el proceso que permite valorar aciertos, reconocer las fallas, detectar potencialidades y contar con información válida y confiable que garantice tomar decisiones acertadas, como resulta a partir de la información que arrojan los resultados del EGEL. Este examen está dirigido a todos los interesados que reúnen los siguientes requisitos: ser mayores de 30 años, que posean certificado de bachillerato, contar con cinco años de experiencia laboral en el rubro solicitado, carta de honorabilidad en su desempeño laboral y cubrir el porcentaje de créditos requerido para la licenciatura objeto o perfil profesional, en alguna IES pública o particular incorporada.

El sustentar este examen, proporciona una doble ventaja: para quien sustenta este examen, la ventaja radica en que las personas que hayan truncado sus estudios y obtuvieron sus conocimientos de forma autodidacta o por experiencia laboral, tienen la oportunidad de acreditar sus conocimientos a nivel licenciatura y obtener el título y cédula que los acredite a nivel profesional. Se cuenta con 39 exámenes aplicables al mismo número de licenciaturas. Por otro lado es muy importante señalar que, al ser un indicador de calidad educativa, muestra a los directivos del Programa de Estudios (PE) la trayectoria alcanzada en función del número de sustentantes que logran obtener un testimonio sobresaliente o satisfactorio entre sus egresados. El Padrón EGEL de Programas de Alto Rendimiento Académico se integra por programas educativos de las IES que registran una proporción elevada de sus egresados con resultados satisfactorios o sobresalientes en el Examen General para el Egreso de la Licenciatura (EGEL). La incorporación de un programa a este Padrón se sustenta, exclusivamente, en el porcentaje de egresados que obtuvieron Testimonio de Desempeño Satisfactorio (TDS) o Sobresaliente (TDSS). En el Nivel 1PLUS se ubican los programas donde 80% o más de sus egresados obtuvieron algún testimonio de desempeño (Satisfactorio TDS o Sobresaliente TDSS) y 50% o más de ellos obtuvieron TDSS; en el Nivel 1, los programas en los que 80% o más de sus egresados obtuvieron TDS o TDSS y, en el Nivel 2, los que 60% o más, pero menos de 80% de sus egresados obtuvieron TDS o TDSS (Ceneval, 2016).

REVISIÓN LITERARIA

Docentes de la Universidad Autónoma de Aguascalientes y Nayarit (Toscano et. al., 2016), también preocupados por identificar los factores que determinan la acreditación del EGEL-I-CENEVAL, llevaron a cabo un estudio exploratorio, tomando como base los resultados obtenidos en aplicaciones del mismo, del 2008 al 2014. Analizaron la correlación que guardan algunas variables del contexto del sustentante (sexo, situación laboral, edad, beca, institución de procedencia, escolaridad del padre, escolaridad de la madre, promedio e ingreso mensual promedio) con el nivel de desempeño obtenido en el EGEL-I. Señalan que las evaluaciones del CENEVAL, generan información que resulta muy útil a las instituciones educativas, para determinar las estrategias que ayuden en la mejora de sus funciones y, por consecuencia, poder obtener resultados de calidad. Con los datos obtenidos, concluyen que cada una de las variables del contexto inciden en mayor o menor proporción en que el sustentante logre un testimonio de desempeño en la evaluación, encontrando que las de mayor correlación son: la variable institución de procedencia, seguida por la variable promedio. No obstante, en ninguno de los casos existe una correlación positiva perfecta. Consideran que la información puede tener un sesgo dado que no se contó para la investigación con la información censal

de los sustentantes. El logro del testimonio en el EGEL-I es espejo de la trayectoria académica del estudiante, el currículum del Programa Académico y de la calidad de todo el proceso educativo de una IES.

En estudio previo García et al. (2017) se señala que, a partir de septiembre de 2006, la FCAyS determinó como práctica, el que los estudiantes potenciales a egresar de la Licenciatura en Informática, presenten como requisito de egreso, el examen EGEL, conocido como EGEL-INFO. Dirigido a egresados de licenciatura en Informática o carreras afines que han cubierto el 100% de los créditos, estén o no titulados, y en su caso, a estudiantes que cursan el último semestre de la carrera, siempre y cuando la institución formadora así lo solicite (CENEVAL, 2016-c). Este examen es una prueba de cobertura nacional que evalúa el nivel de conocimientos y habilidades académicas de los recién egresados de la licenciatura en Informática o demás carreras afines. Su propósito es identificar si los egresados de la licenciatura en Informática cuentan con los conocimientos y habilidades necesarios para iniciarse eficazmente en el ejercicio de la profesión.

De acuerdo a la tabla de resultados del EGEL-INFO (CENEVAL) que se ha aplicado en los últimos tres años (seis generaciones de egresados), se percibe que éstos no son del todo satisfactorios, situación que alertó sobre la formación que estaban recibiendo los estudiantes. De manera paralela se cuenta con una guía para el sustentante del examen, cuyo propósito es ofrecer información que les permita familiarizarse con las principales características del mismo, los contenidos que se evalúan, el tipo de preguntas (reactivos) que encontrarán en él, así como con algunas sugerencias de estudio y preparación para presentar el examen. Las áreas mencionadas son: Detección de necesidades informáticas, Gestión de Proyectos Tecnoló-gicos, Administración de las áreas de tecnologías de información en las organizaciones, Diseño de soluciones y propuestas de tecnologías de información para la organización e Implementación de soluciones tecnológicas La operación de este plan de acción, consiste en asignar a un profesor como líder de la unidad de aprendizaje e identificar colaboradores docentes que dominen las áreas en cuestión y con actividades extra clase, involucren a los alumnos en la búsqueda, análisis y discusión de la información, orientándolos a la solución de casos prácticos, a partir de la resolución de reactivos que den respuesta a necesidades de las organizaciones, favoreciendo en todo momento la toma de decisiones y alternativas de solución, parte importante en el contenido del EGEL-INFO.

Tabla 1: Concentrado de Resultados del EGEL_INFO de la Licenciatura en Informática

Fecha de Aplicación	Porcentaje de Aprobados	Porcentaje de Desempeño Satisfactorio	Porcentaje de Desempeño Sobresaliente
Mayo 2013	50%	50%	-
Agosto 2013	45%	40%	5%
Noviembre 2013	100%	100%	-
Marzo 2014	38.46%	30.76%	7.69%
Mayo 2014	-	-	-
Agosto 2014	25%	25%	-
Noviembre 2014	-	-	-
Marzo 2015	43.75%	43.75%	-
Mayo 2015	100%	-	100%
Agosto 2015	70%	70%	-
Noviembre 2015	33.33%	33.33%	-
Marzo 2016	63.63%	63.63%	-
Mayo 2016	66.66%	33.33%	33.33%

Resultados obtenidos, de mayo de 2013 a mayo de 2016, por los estudiantes egresados de la FCAyS, en el EGEL_INFO desde mayo de 2013 hasta mayo de 2016. Fuente: Elaboración propia a partir de los datos proporcionados por el CENEVAL.

METODOLOGÍA

El presente trabajo se realizó como investigación cualitativa de alcance exploratorio. En primera instancia fue cualitativa debido a que se analizaron los datos proporcionados por el CENEVAL. En una segunda etapa fue exploratorio porque a partir de ese análisis se implementaron algunas estrategias para mejorar el desempeño de los estudiantes en la presentación de su examen de egreso obligatorio. Al interior de la Academia de la Licenciatura en Informática se gestaron una serie de estrategias que permitieran potenciar el desarrollo de competencias durante su estancia en la universidad. Algunas propuestas, que se han empezado a implementar, tienen que ver con: la concientización de la importancia del EGEL_INFO tanto a profesores como alumnos, la elaboración y aplicación de exámenes parciales y finales sobre el contenido de las diferentes unidades de aprendizaje, basados en reactivos similares a los presentados en el EGEL; la elaboración de un programa de unidad de aprendizaje (PUA) que incluya los temas del EGEL; así como la revisión del nivel de actualización de los docentes.

Aun cuando se ha venido reforzando el trabajo en el aula, pues como se mencionó el EGEL_INFO es una evaluación de las competencias profesionales adquiridas durante la formación universitaria, se reconoce que la formación para el desarrollo de habilidades, conocimientos y actitudes, ha mantenido una realidad negativa. Sin embargo, como parte de los compromisos adquiridos en la labor docente, es necesario reforzar las estrategias didácticas mencionadas, con acciones que conduzcan a mejorar el desempeño de los alumnos con experiencias vivenciales sobre la resolución de casos prácticos que lleven al alumno a escenarios propios del contexto laboral al que se insertarán. A la fecha, y como parte de los acuerdos tomados por la Academia de la Licenciatura en Informática de la Facultad de Ciencias Administrativas y Sociales (FCAyS), con la finalidad de revertir los resultados obtenidos mostrados en la Tabla 1, se ha diseñado el contenido de un programa de unidad de aprendizaje (PUA) llamada Tópicos de Tecnologías de la Información, el cual se oferta desde el periodo 2016-1, que contiene las cinco áreas que se evalúan y que permitirá focalizar las deficiencias en conocimientos y habilidades de los estudiantes para fortalecerlas y crear en ellos la confianza necesaria para la implementación de las competencias adquiridas durante su formación profesional.

RESULTADOS

Como resultado de la implementación de las estrategias referidas, bajo acuerdo de la académica de Informática, recientemente fue recibido el reconocimiento al Programa de la Licenciatura en Informática de la FCAyS, perteneciente a la UABC campus Ensenada por la incorporación al Nivel 2 del padrón EGEL en los Programas de Alto rendimiento Académico de Informática de acuerdo con los resultados alcanzados por sus egresados durante el periodo de julio de 2015 a junio de 2016. Lo que implica que al menos el 60% de los sustentantes obtuvieron el Testimonio de Desempeño satisfactorio (TDS) y el Testimonio de Desempeño Sobresaliente (TDSS).

Lo anterior demuestran que, el reconocimiento de la calidad del programa al obtener la acreditación otorgada por un órgano acreditador externo, por sí solo, no es estrategia suficiente para que los estudiantes y egresados obtengan una puntuación elevada y por consiguiente un testimonio satisfactorio o sobresaliente en el EGEL del CENEVAL, es necesario además implementar, durante sus estudios y al finalizar los mismos una serie de estrategias que permitan al estudiante demostrar mediante la resolución de casos responder a la problemáticas propias de la disciplina alineada a las exigencias del mercado laboral.

Tabla 2: Programas de Alto Rendimiento Académico de la UABC

Nivel de Rendimiento Académico	Egel	Programa de Licenciatura	Campus
1	Biología	Biólogo	Ensenada
1	Ingeniería Electrónica	Ingeniero en Electrónica	Mexicali
1	Medicina General	Médico	Mexicali
1	Medicina General	Médico	Tijuana
1	Medicina General	Médico	Valle Dorado
1	Odontología	Cirujano Dentista	Valle de las Palmas
1	Psicología	Licenciado en Psicología	Tijuana
2	Ciencias Computacionales	Licenciado en Ciencias Computacionales	Ensenada
2	Derecho	Licenciado en Derecho	Mexicali
2	Diseño Gráfico	Licenciado en Diseño Gráfico	Valle de las Palmas
2	Informática	Licenciado en Informática	Ensenada
2	Informática	Licenciado en Sistemas Computacionales	Mexicali
2	Ingeniería Computacional	Ingeniero en Computación	Ensenada
2	Ingeniería Computacional	Ingeniero en Computación	Tijuana
2	Ingeniería Eléctrica	Ingeniero Eléctrico	Mexicali
2	Ingeniería Electrónica	Ingeniero en Electrónica	Tijuana
2	Ingeniería Mecánica	Ingeniero Mecánico	Mexicali
2	Odontología	Cirujano Dentista	Mexicali
2	Pedagogía-Ciencias de la Educación	Licenciado en Ciencias de la Educación	Ensenada
2	Psicología	Licenciado en Psicología	Valle de las Palmas

Programas educativos incorporados al Padrón EGEL de Programas de Alto Rendimiento Académico, en el periodo julio 2015-junio 2016, de conformidad con los lineamientos establecidos en la convocatoria publicada el 12 de febrero de 2016. Se muestran solamente los programas educativos de licenciatura de la entidad federativa de Baja California y de la Universidad Autónoma de Baja California (UABC). Ahí se encuentra el programa de la Licenciatura en Informática, del campus Ensenada. Tabla elaborada con base en los resultados presentados por el CENEVAL (2016-d) en su portal web.

CONCLUSIONES

Siguiendo la política de calidad educativa del Gobierno de México, la UABC se ha comprometido al logro de la calidad de la educación que imparte. Se sometieron a evaluación ante organismos acreditadores reconocidos por el Consejo para la Acreditación de la Educación Superior (COPAES) y ante los Comités Interinstitucionales para la Evaluación de la Educación Superior (CIEES), 43 carreras. Actualmente 107 programas educativos tienen acreditación o evaluación CIEES Nivel 1, de los 126 evaluados, es decir, 85% del total. (Gaceta Universitaria No. 374) Por su parte, la Facultad de Ciencias Administrativas y Sociales, ha logrado que el 87.5% de sus 8 programas de licenciatura sean reconocidos como de buena calidad y de uno de ellos solo se espera el dictamen por parte del organismo acreditador, por lo que muy pronto se tendrá el 100% de los programas educativos acreditados y el reto ahora es lograr la permanencia. Teniendo claro que debe haber congruencia entre un programa de buena calidad y la calidad de sus egresados, la Licenciatura en Informática como programa acreditado desde el año 2012, implementó un plan de mejora que incluyó las siguientes estrategias: la concientización de la importancia del EGEL_INFO tanto para los alumnos como a los profesores; la elaboración de exámenes parciales y finales sobre el contenido de las diferentes unidades de aprendizaje, basados en reactivos similares al EGEL-INFO; aplicación de dichos exámenes; la elaboración de un programa de unidad de aprendizaje (PUA) que incluya los temas del EGEL-

INFO; y la revisión del nivel de actualización de los docentes, sobre todo en los temas que se incluyen en el EGEL-INFO.

REFERENCIAS

Centro Nacional de Evaluación para la Educación Superior (CENEVAL). (2016-a). Perfil institucional. Recuperado de: http://www.ceneval.edu.mx/ceneval-web/content.do?page=1702

Centro Nacional de Evaluación para la Educación Superior (CENEVAL). (2016-b). EGAL Exámenes Generales para la Acreditación de la Licenciatura (Acuerdo 286 Licenciatura). Recuperado de: http://www.ceneval.edu.mx/ceneval-web/content.do?page=1927

Centro Nacional de Evaluación para la Educación Superior (CENEVAL). (2016-c). EGEL-Informática. Recuperado de: http://www.ceneval.edu.mx/ceneval-web/content.do?page=2186

Centro Nacional de Evaluación para la Educación Superior. (2016-d). Padrón EGEL, programas de alto rendimiento académico. Recuperado de: http://padronegel.ceneval.edu.mx/premio_egel/index.jsf

Gaceta Universitaria, órgano informativo de la Universidad Autónoma de Baja California. No. 374. 27 de febrero de 2017. Página 15. http://gaceta.uabc.edu.mx

García C., Valencia J., Osorio O. y Palafox E. (2017). Estrategias para mejorar los resultados de EGEL en la Licenciatura en Informática. Memorias del congreso Pedagogía 2017, La Habana, Cuba.

Secretaría de Educación Pública. (2016). Ley General de Educación. *Diario Oficial de la Federación*, 1 de junio de 2016. Recuperado en: https://www.sep.gob.mx/work/models/sep1/Resource/558c2c24-0b12-4676-ad90-8ab78086b184/ley_general_educacion.pdf

Secretaría de Gobernación de México. (2000). ACUERDO número 286. *Diario Oficial de la Federación.* México, D.F. 30 de octubre de 2000. Recuperado de: http://www.dof.gob.mx/nota_detalle.php?codigo=2062677&fecha=31/12/1969

Toscano B., Ponce J., Margain M. y Vizcaíno O. (2016). Estudio Exploratorio de los Resultados del EGEL-I- CENEVAL como Base para Identificar Factores que Determinan su Acreditación. Revista *EDUCATECONCIENCIA*. Vol. 9, (10), Enero – Marzo. Recuperado de: http://tecnocientifica.com.mx/volumenes/V9N10A4.pdf

Universidad Autónoma de Baja California. (2015). Plan de Desarrollo Institucional 2015-2019. Recuperado de: http://www.uabc.mx/planeacion/pdi/2015-2019.

BIOGRAFÍA

Clementina García Martínez es Maestra en Pedagogía por la Normal Estatal. Profesora Titular Nivel C de tiempo completo en la Universidad Autónoma de Baja California, adscrita a la Facultad de Ciencias Administrativas y Sociales. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, Boulevard de Los Lagos y Boulevard Sánchez Zertuche sin número Ensenada Baja California, México,

José Manuel Valencia Moreno es Maestro en Administración de Sistemas de Información por el Instituto Tecnológico y de Estudios Superiores de Monterrey. Profesor Titular Nivel C de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Facultad de Ciencias Administrativas y Sociales.

Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, Boulevard de Los Lagos y Boulevard Sánchez Zertuche sin número Ensenada Baja California, México,

Oscar Ricardo Osorio Cayetano es Maestro en Ciencias en Electrónica y Telecomunicaciones por el Centro de Investigación Científica y de Estudios Superiores de Ensenada. Profesor Titular Nivel C de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Facultad de Ciencias Administrativas y Sociales. Se puede contactar en la Facultad de Ciencias Administrativas y Sociales, Boulevard de Los Lagos y Boulevard Sánchez Zertuche sin número Ensenada Baja California, México,

ESTRATEGIAS ADMINISTRATIVAS QUE INCREMENTAN LA COMPETITIVIDAD DE LAS AGENCIAS ADUANALES DEL PUERTO DE MANZANILLO, COLIMA, MEXICO

Aurelio Déniz Guizar, Universidad de Colima
Carlos Méndez González, Universidad de Colima
Ariel Gutiérrez Ortiz, Universidad de Colima
Martha Beatriz Santa Ana Escobar, Universidad de Colima

RESUMEN

La presente investigación tiene como propósito la elaboración de estrategias administrativas a través de la detección de los obstáculos que se presentan en las agencias aduanales del puerto de Manzanillo, Colima que por medio de éstos se puedan planificar estrategias que contribuyan en el mejoramiento de las diferentes áreas que integran a las agencias aduanales. El acopio de información se efectúo a través de una investigación de campo por medio de una encuesta aplicada a gerentes u otros colaboradores de un grupo de agencias aduanales asociadas a la Asociación de Agentes Aduanales del Puerto de Manzanillo, Colima, A.C. la investigación se llevó a cabo en el municipio de Manzanillo, Colima. La utilización de estrategias administrativas orientadas al análisis de las deficiencias de las agencias aduanales del puerto de Manzanillo se convierte en un pilar fundamental para que éstas incrementen constantemente su competitividad. Identificar las trabas a través del análisis ayudará a definir dichas estrategias alineándolas con los objetivos de las agencias aduanales.

PALABRAS CLAVE: Competitividad, Estrategia, Agencia Aduanal, Planeación

ADMINISTRATIVE STRATEGIES THAT INCREASE THE COMPETITIVENESS OF CUSTOMS BROKERS AGENCIES THAT OPERATE ON THE PORT OF MANZANILLO, COLIMA, MEXICO

ABSTRACT

This report aims to develop administrative strategies throughout the obstacles detection occurring in the customs agencies located in the port of Manzanillo, Colima, by doing that, and then start to plan strategies in order to contribute to the improvement of the different areas inside the customs agencies. This data collection was conducted through a field research through a survey conducted among the manager and the staff of a group of customs agencies associated to AAAPUMAC (Manzanillo Customs Brokers Association). This research took place in Manzanillo, Colima.Using administrative strategies focus in the analysis of deficiencies of the customs agencies from the port of Manzanillo, become in an important part in order to increase constantly their competitiveness. Identify the aspects through the analysis will help to define the strategies in relation with the customs agencies' objective.

JEL: F23

KEY WORDS: Competitiveness, Strategy, Customs Brokers Agencies, Planning

INTRODUCCIÓN

El comercio internacional es una de las actividades económicas más importantes para el ser humano, es también el determinante principal para el crecimiento económico de un país, esto pues va de la mano con la correcta aplicación y la adecuada adaptación a los procedimientos que intervienen para llevar acabo los procesos, el comercio internacional además, involucra aspectos sociales y culturales permitiendo de esta manera el contacto directo con las sociedades involucradas forjando así una relación comercial. En México, el puerto de Manzanillo es uno de los más importantes tiene la primera posición en el movimiento de carga contenerizada, se prevé que dicho puerto siga creciendo adquiriendo más espacio lo que significa un mayor número de operaciones en el manejo de contenedores. Las agencias aduanales son organizaciones estructuradas con la finalidad de prestar su servicio a empresas importadoras y exportadoras, se encargan de llevar a cabo el despacho aduanero de mercancías cumpliendo con requerimientos establecidos para su adecuado y competitivo funcionamiento. Esta investigación permite un acercamiento hacia las agencias aduanales, adentrándose en los procesos que se llevan a cabo dentro de ellas, analiza los factores que determinan el accionar de la misma identificando las deficiencias que existen lo que nos permite el diseño y la creación de estrategias administrativas que mejoren el desempeño de sus actividades portuarias y las hagan más competitivas.

Debido a la importancia estratégica y a la contribución en el desarrollo del comercio internacional en nuestro país, el puerto de Manzanillo ha venido evolucionando consolidándose como uno de los puertos más importantes de México, no obstante las Agencias Aduanales se vuelven un pilar fundamental en el accionar del comercio ya que a través de la gestión de sus procesos dan como resultado un fin común, sin embargo existen áreas y procesos en los cuales la capacidad para realizar o cumplir adecuadamente una función se convierte en situaciones complejas por motivos de tiempo, espacio o forma. Los cambios que ocurren en el comercio internacional crean una creciente competencia de los actores principales del mismo, donde cada vez más aparece la necesidad de generar nuevas ventajas competitivas con el propósito de atender las necesidades y demandas de sus clientes ofreciendo servicios de calidad con el fin de establecer y proseguir con una relación comercial. Hoy en día existe una demanda más exigente que va de la mano con el cambio que están ocurriendo en el comercio, de la misma manera el número de competidores ha crecido por lo que algunas agencias aduanales optan por alternativas con el fin de afianzar su competitividad, en donde las propuestas administrativas resultado de esta investigación ayudaran a fortalecer sus niveles competitivos.

REVISION LITERARIA

Al transcurso del tiempo las empresas han comenzado a enfrentar nuevos retos que les hacen replantearse y revisar aspectos sustanciales en sus estructuras y paradigmas de competencia con el fin de adaptarse a las nuevas condiciones cambiantes; ya no para asegurar el éxito, sino para permitirles permanecer en el mercado. Las empresas del país, sobre todo las pequeñas y medianas sufren los cambios que implican la apertura comercial y la globalización económica. La apertura de los mercados y la apertura económica pueden verse como un periodo de transición que lleva implícito un cambio de paradigmas para los empresarios; hasta hace poco las economías de escala y la productividad eran primordiales; conforme al nuevo paradigma, la calidad, la flexibilidad, la adaptación al cliente y la oportunidad en la entrega cobran creciente importancia. Logrando esto mediante la combinación de los factores de producción que representan un papel importante en el aumento de la competitividad de las empresas. El concepto de la ventaja competitiva de la empresa es una característica esencial que le permite a la empresa generar una posición para poder competir. Porter (1990) afirma que la capacidad de las empresas para competir internacionalmente depende de las circunstancias locales y las estrategias de la empresa. Sin embargo depende de las empresas el aprovechar o no esta oportunidad creando un entorno donde alcancen una

ventaja competitiva internacional. Dunning (1991) señala que un completo entendimiento de las ventajas competitivas de las empresas y las ventajas estructurales de los países, son determinantes para la creación de este entorno, sus efectos en la globalización y los mercados, puede proveer la base en la teoría de la internacionalización. Aunado a esto, (Grant, 1999; Barney, 2001) mencionan que algunos recursos claves y estratégicos (intangibles) (Wernerfelt, 1984; Barney, 1986; Dierickx y Cool, 1989; Amit y Schoemaker, 1993) son capaces de proporcionar rendimientos económicos a largo plazo, (David Ricardo, 1817), para competir exitosamente permitiéndole mediante estos recursos una ventaja competitiva a nivel internacional

METODOLOGIA

Tomando en cuenta que la delimitación territorial de la investigación la aplicación del instrumento de investigación se aplicó en el municipio de Manzanillo. Así mismo se Utilizó el método propuesto por Laura Fisher ya que se cuentan con los datos que se requieren para utilizar dicho modelo, el universo es finito ya que se considera una población de 130 agencias aduanales asociadas a la AAAPUMAC (Asociación de Agentes Aduanales del Puerto de Manzanillo, A.C.), de la cual se obtiene información directa de la respectiva Asociación, por lo que se procede a determinar la muestra con base a la siguiente fórmula,

$$n = \frac{\mathrm{N\ Za^2\ p\ q}}{\mathrm{d^2\ (N-1)+Za^2\ p\ q}} \qquad (1)$$

En donde,

n= número total de elementos
Z= 1.96 (intervalo de confianza 95 %)
N= (total de agencias aduanales)
p= .50 (probabilidad a favor)
q= .50 probabilidad
d= 7% (error estimado)

$$\mathrm{n} = \frac{130*1.96^2*0.50*\ 0.50}{0.7^2\ (130-1)+1.96^2*0.50*0.50} = \mathbf{79}$$

Con base a la fórmula anterior, se obtiene como resultado la muestra de la población por lo que se deberán de encuestar a setenta y nueve agencias aduanales del puerto de Manzanillo. El objetivo primordial de la investigación de campo es identificar la manera en la que se puede implementar Estrategias Administrativas para que las Agencias Aduanales del Puerto de Manzanillo incrementen su competitividad. La aplicación de dichas encuestas se lleva a cabo, con un cuestionario de 20 preguntas, con prioridad en los gerentes y ejecutivos de dichas agencias, cuyos resultados aportan datos necesarios para proponer estrategias como resultado de la presente investigación. Las Técnicas a utilizar en la investigación derivan en Visitas domiciliadas a las empresas seleccionadas del padrón de las agencias aduanales aplicando la encuesta y observación directa al empresario, gerente o encargado respecto a los factores que los impulsaron a incursionar en los entornos globales de comercialización. *Valor metodológico*: basada por problemas que afectan la competitividad de las agencias aduanales, pero que son plenamente identificadas de tipo administrativo y se caracteriza por problemas derivados de la gestión propia del negocio y del sector económico al que pertenecen y donde las estrategias proponen una mejor solución y mejora de procesos. *Valor práctico:* Se centra principalmente en la participación y operación de las agencias que operan en el puerto de Manzanillo. Esto deja el antecedente para que en una futura investigación se implementen estrategias para su mejora continua.

RESULTADOS

En relación a las 79 agencias aduanales encuestadas durante la investigación de campo, se ha obtenido los siguientes resultados que detallan la funcionalidad de las mismas para una posterior aplicación de estrategias administrativas para el incremento de su competitividad. Derivado de la investigación, el 68% de las agencias encuestadas cuenta con alguna certificación, por lo que el 33% no cuenta con certificaciones como agencia aduanal. En las agencias aduanales el 89% cuenta con cursos de capacitación, por lo que el 11% no tiene acceso a capacitación, el 57% de las agencias encuestadas capacitan a su personal cada 2 meses, cada 6 meses el 29% y cada año o más el 14%. El 83% de las agencias encuestadas considera adecuada la capacitación recibida, mientras que el 17% no considera adecuada la capacitación que se recibe. En cuanto a la distribución existen grandes, medianas y pequeñas agencias aduanales por ello, la cantidad de los departamentos difiere, el 2% de las agencias encuestadas tienen de 10 a 12 departamentos, el 51% tienen de 4 a 6 departamentos, el 19% tienen de 7 a 9 departamentos, el 16% tienen de 1 a 3 departamentos. Se constató además, que el 61% de las agencias encuestadas implementan estrategias administrativas y el 39% las implementa de manera medianamente adecuada. Para cada despacho de mercancías son diferentes los procesos aplicados y los datos arrojaron que el 70% de las agencias aduanales se consideran más eficientes en trámites de importación y el 30% de los trámites de exportación. Se considera que el 100% de las agencias aduanales invierten más tiempo en los trámites de importación. A través del tiempo, el puerto se ha modernizado a las necesidades globales para llegar a ser uno de los puertos con mayor movimiento y debido a eso el 100% de las agencias aduanales realizan transacciones de manera electrónica.

Cada agencia aduanal implementa diferentes maneras de ofrecer sus servicios, el 45% se promociona por medio de internet, el 21% por redes sociales, el 28% por medio de revistas especializadas, el 3% por televisión, así mismo el 3% por radio. Para cada operación respecto al despacho de mercancías se lleva una serie de pasos a seguir, estando siempre al día con los lineamientos que marca la ley aduanera y sus demás leyes, por lo cual el 94% de las agencias si cuentan con personal actualizado en leyes, a lo que solo el 6% del total de agencias encuestadas no lo está. Los servicios de asesoría que ofrecen nos muestra un porcentaje del 50% de las agencias aduanales cuentan con un departamento legal, el 31% el servicio es subcontratado, el 13% de ellas busca actualizar se departamento, y tan solo el 6% es asesorado por alguien externo. Los gerentes mencionaron que el 96% de las agencias aduanales afirman que su personal es competitivo. Dentro de las agencias aduanales se espera un rendimiento y productividad optimo por el cual el 89% de las agencias aduanales creen conveniente la aplicación de alternativas y solo el 11% no está dispuesto a adoptarlas. Cada agencia aduanal ofrece más servicios de los que comúnmente prestan por ello la encuesta demostró que el 32% de las agencias aduanales ofrecen múltiples servicios, el 28% solo ofrecen asesoría en comercio exterior, el 24% exclusivamente ofrecen almacenaje y el 16% ofrecen transporte como servicio adicional.

La presente investigación nos proporcionó los elementos para poder realizar estrategias para que las agencias aduanales del puerto de Manzanillo incrementen su competitividad misma que deberán considerarse con la finalidad de mejorar su competitividad. Las estrategias se encuentran agrupadas por áreas que facilitan su identificación y soporten las actividades pertinentes en la operación como son las áreas de : Administrativa, Recursos Humanos, Legal, Contabilidad y operaciones. La realización de las encuestas y entrevistas aplicadas a las agencias aduanales que operan en el Puerto de Manzanillo permitieron hacer un diagnóstico para identificar las fortalezas, oportunidades, debilidades y amenazas que se tomaron como base para el diseño de las estrategias.

Diagnostico FODA

Fortalezas

F1.-Certificacion en sus procesos.
F2.-Personal administrativo y operativo altamente capacitado.
F3.-Adopcion de TIC's para sus operaciones y procesos.
F4.-Personal competitivo.
F5.- Ofertar servicios adicionales al despacho aduanero.
F6.- Prestigio laboral.
F7.- Conocimiento del mercado y oportunidades.
F8.- Posicionamiento estratégico.

Oportunidades

O1.- Capacitación al personal en leyes y reglamentos en materia aduanera, derecho civil, mercantil y penal.
O2.- Empleo de estrategias administrativas.
O3.-Motivacion del Personal.
O4.- Estructura Organizacional.
O5.- Extensión del servicio (otros lugares).
O6.- Capacitación para el despacho de exportación.
O6.- Posicionamiento estratégico .
O8.- Legislación favorable para el servicio.

Debilidades

D1.- Falta de conocimiento en materia aduanera.
D2.- Falta de personal en áreas.
D3.- Falta de organización del personal.
D4.- Delimitación de roles - Carga de trabajo.

Amenazas

A1.- Robos parciales o totales.
A2.- Fenómenos naturales.
A3.- Competencia comercial
A4.- Perdida de clientes.
A5.- Procedimientos Administrativos en Materia Aduanera.
A6.- Cancelación o suspensión de la patente.

Derivado del diagnóstico se elaboraron las estrategias administrativas que fortalecen o incrementan la competitividad de las cuales se incluyen a manera de ejemplo solo 2 por cuestiones de espacio.

Estrategia 1 E1.- Capital Humano Capacitado impacta en el FODA (**F2,F4,F7,O1,DI,A4)**
Acciones:

Personal Actualizado en Materia Aduanera Descripción: Es una Inversión que reduce muchos costos futuros, el capacitar personal, ya que facilita el proceso de importación y exportación.

Atención al Cliente: Descripción: Una de las Funciones principales del personal que labora en la agencia aduanal, es el saber tratar a los clientes, debido en que ellos son quienes llevar el papel principal en las operaciones de comercio exterior.

Habilidad Negociadora de Índole Internacional Descripción: Capacitar al Personal en la habilidad negociadora, es una estrategia para aumentar los clientes y así crecer exponencialmente, hablando de agencias pequeñas

Estrategia 2 E1.- área de operaciones impacta en el FODA (F5,F7, O5,O6,D4,A5,A6) Acciones:

Proceso de Importación: Descripción: Que las agencias Aduanales puedan prestar servicios Adicionales al despacho, puede generar la atracción de nuevos cliente. Puede ser costoso pero también puede ser muy remunerado.

Agilizar el Proceso de Operación: Descripción: El Realizar un Esquema de seguimiento para las operaciones y las cuales sean otorgadas a los clientes así al momento de requerir realizar una operación los clientes puedan enviar la documentación correcta y ordenada, esto podrá agilizar el trámite y evitar almacenajes, demoras y procedimientos administrativos.

CONCLUSION

El objetivo principal de esta investigación fue determinar a través de una investigación de campo, mediante encuestas, entrevistas y diagnostico las necesidades de las agencias aduanales que permitan hacer las operaciones más competitivas, los resultados nos permitieron realizar y proponer estrategias administrativas que ayuden a los agentes aduanales que operan en el puerto de Manzanillo a ser más competitivos en el entorno globalizado en el que realizan sus transacciones comerciales.

BIBLIOGRAFIA

Hernández S. R. & Fernández C. C. (2009). Metodología de la Investigación (7ta Ed.). México: Mc Graw Hill.

Acosta roca, f. (2005). agencias aduanales. mexico: ISEF.

Alba, L. M. (07 de 03 de 2008). Clasificacion de la investigacion. Obtenido de Metodologia De La Investigacion: https://metinvestigacion.wordpress.com/

Facil, A. (14 de 03 de 2012). Teoría clásica de la administración. Fayol. Obtenido de Curso gratis de Administración de empresas: http://www.aulafacil.com/cursos/l19660/empresa/administracion/administracion-de-empresas/teoria-clasica-de-la-administracion-fayol

Garcia, M. E. (14 de 03 de 2014). ¿Que es la Administración General de Aduanas? Obtenido de ADUANA EN MEXICO Y EL MUNDO: https://aduanaenmexico.wordpress.com/2011/03/02/administracion-general-de-aduanas/

Olivia Quiñones, R. (16 de 02 de 2010). ¿Qué es la Confederación de Agentes Aduanales? Obtenido de Comercio y Aduanas: http://www.comercioyaduanas.com.mx/aduanas/agenteaduanal/248-que-es-confederacion-agentes-aduanales-caaarem

Pedraza, G. (05 de 04 de 2012). Teorias Administrativas. Obtenido de Teorias Administrativas: http://teoadministrativas1.blogspot.mx/2012/04/teoria-cientifica.html

Porter, M. (2002). Ventaja Competitiva. Mexico: Alay edicciones.

Servicio de Administracion, T. (21 de 11 de 2012). Requisitos para que opere el agente aduanal. Obtenido de Secretaria Hacienda y Credito Publico: http://www.aduanas.gob.mx/aduana_mexico/2008/servicios/144_10199.html

Servicios de Administacion , P. (10 de 08 de 2011). Agente aduanal. Obtenido de Agente y apoderado aduanal: http://www.aduanas.gob.mx/aduana_mexico/2008/servicios/144_10197.html

Silvia Sosa , C. (23 de 05 de 2006). Tipología de los estudios de casos. Obtenido de La génesis y el desarrollo del cambio estratégico: un enfoque dinámico basado en el momentum organizativo: http://www.eumed.net/tesis-doctorales/2006/ssc/2e.htm

EL USO DE LAS ESTRATEGIAS DE APRENDIZAJE PARA PROMOVER EL AUTOAPRENDIZAJE

Fernando Agüeros Sánchez, Universidad Autónoma de Coahuila
Silvia Rodríguez Reyes, Universidad Autónoma de Coahuila
Leonardo Alonso Fabián Gaona Partida (alumno), Universidad Autónoma de Coahuila

RESUMEN

En el mundo actual en el que vivimos, los alumnos necesitan aprender a usar las herramientas que les permitan dominar las habilidades de aprendizaje, esenciales para la vida diaria y la productividad en el trabajo. Por lo anterior es necesario que los profesores, que son los que deben lograr los objetivos de enseñanza-aprendizaje, debemos prepararnos para afrontar estos retos de una manera efectiva. Es por esto que es necesario aplicar nuevas herramientas, estrategias y métodos para lograr que el alumno desarrolle habilidades, capacidades y valores para enfrentar la competitividad del mundo actual y de esta manera garantizar un buen desempeño en el mundo social y laboral en el que se va a desempeñar. Una de las mejores maneras de conseguir lo anterior es la utilización del trabajo en grupos colaborativos o participativos (cooperativos), los cuales están basados en la concientización, reflexión y mejora del proceso grupal. De los métodos de enseñanza aprendizaje que mejores resultados han dado están: El Aprendizaje por Proyectos, El Aprendizaje Basado en Problemas, El Método de Casos y El Aprendizaje Colaborativo.

PALABRAS CLAVES: Habilidades, Productividad, Capacidades, Valores, Competitividad

SUMMARY

In today's world, students need to learn to use tools that enable them to master the learning skills essential to everyday life and work productivity. Therefore it is necessary that teachers, who are the ones who must achieve the teaching-learning objectives, must prepare ourselves to face these challenges in an effective way. That is why it is necessary to apply new tools, strategies and methods to achieve that the student develops skills, abilities and values to face the current world's competitiveness and thus ensure a good performance in the social and work world in which it is going To play. One of the best ways to achieve this is to use the work in collaborative or participatory (cooperative) groups, which are based on awareness, reflection and improvement of the group process. Of the methods of teaching learning that have given better results are: Project Learning, Problem Based Learning, Case Method and Collaborative Learning.

KEYWORDS: Skills, Productivity, Skills, Values, Competitiveness

INTRODUCCIÓN

"La necesidad de individualizar la enseñanza está implícita asimismo en la responsabilidad de la universidad, que consiste en desarrollar la capacidad para resolver problemas, alentar la curiosidad y las iniciativas intelectuales, promover el pensamiento independiente, original y crítico, y en estimular en los alumnos el deseo y la capacidad de aprender por sí mismos" (Ausubel, D. 1998, 259) Bajo esta premisa es necesario que la Universidad brinde una atención más personalizada a los alumnos de la institución, o sea, es responsabilidad del profesor diseñar estrategias de enseñanza-aprendizaje para estimular las capacidades y potencialidades de los alumnos, para el desarrollo del mismo. El profesor es quien dirige el proceso pedagógico y la formación de la personalidad de los alumnos, por lo que tiene que identificar a los alumnos

con alto desempeño en las diferentes áreas del conocimiento, detectar el desarrollo de potencialidades y la diversidad de talentos para de manera oportuna diseñar las estrategias más efectivas. El éxito en lo anterior depende de la preparación teórica y metodológica que tengan los profesores, quienes son los que dirigen el proceso de enseñanza-aprendizaje y que sustenta toda la Planeación del proceso pedagógico, y de esta manera cumplir con la misión de la educación que exige de la superación sistemática de todos los profesores. En su actividad profesional el Docente debe estar preparado para enfrentar la nueva etapa del desarrollo que demanda el desarrollo técnico y científico de la sociedad. Este es un gran reto que él debe enfrentar con una preparación sólida desde el punto de vista teórico y metodológico puesto que los alumnos, con ayuda de la tecnología educativa, tienen mejores condiciones para desarrollar sus procesos cognitivos, las habilidades y capacidades. Por esto, se le presenta al profesor un nuevo desafío: diseñar estrategias de estimulación para potenciar al máximo las necesidades educativas especiales en las diferentes áreas.

Esto exige la construcción de una Universidad centrada en el alumno, esto implica cambios profundos en el diseño del proceso de enseñanza-aprendizaje para lograr el desarrollo de las potencialidades y capacidades de los alumnos para que puedan aprender de forma independiente y permanente en los diversos contextos en que se desarrollan. Este tipo de educación se enfrenta a algunos obstáculos como son: Los prejuicios, estereotipos, falta de sensibilización, poca preparación de los docentes y otros agentes educativos y docentes con pocas herramientas para estimular el talento en sus alumnos, etc.

Talento

Intentar Definir un Fenómeno Tan Complejo Como es el Talento, no es Tarea Fácil

Se puede definir el talento como: "Configuración psicológica de la personalidad que integra de manera dinámica la alta inteligencia general y especial de la persona, una motivación intensa y estable que en la interacción dialéctica con el esfuerzo volitivo condiciona el desarrollo de la creatividad en un contexto de la actividad humana" MSC. Caridad Vera Salazar. Se puede decir que el talento no es una capacidad, no es una habilidad, no es un proceso, no es una cualidad, sino que es una configuración psicológica que manifiesta la unidad dialéctica de lo cognitivo y lo afectivo. Por lo que puede decirse que en el talento intervienen cualidades muy importantes como: la perseverancia, la toma de decisiones, el esfuerzo volitivo, la seguridad, la confianza en sí mismo, la autovaloración, entre otras. Por lo que en el talento intervienen componentes del área cognitiva y afectiva de la personalidad.

¿Cuáles Son las Características de los Estudiantes con Talento?

Área cognitiva: Capaces de aplicar sus conocimientos con gran eficacia en la solución de problemas que requieren del desarrollo del pensamiento divergente Inteligencia superior a la media, por lo que procesa la información de una manera muy particular Abordan las tareas con independencia y creatividad. Poseen mayor velocidad para el procesamiento de la información, debido a la calidad de sus procesos de análisis, síntesis y generalización, la sensopercepción, la memoria, la imaginación y la amplia base de conocimientos que pueden combinar de manera inusual con los nuevos conocimientos Capacidad para comprender, interpretar y relacionar procesos simbólicos y reales, su vocabulario es más fluido, sus construcciones gramaticales son más ricas y adecuadas y su procesamiento intelectual más complejo.

Área del aprendizaje: En la solución de tareas docentes son capaces de transferir sus conocimientos y habilidades en contextos similares y novedosos Utilizan estrategias de aprendizaje para obtener un aprendizaje de mayor calidad Su desarrollo metacognitivo es superior y se manifiesta en la valoración que realiza de sus limitaciones y posibilidades para resolver las tareas, las propias tareas y las condiciones en que estas se desarrollan. Muestran un alto grado de reflexión y regulación metacognitiva Gran desarrollo de habilidades intelectuales generales y especiales que le permiten la autorregulación de su aprendizaje Capaces de evaluar su propio autoaprendizaje a partir de los resultados obtenidos en su trayectoria

académica Su nivel de creatividad está por encima, por lo que, tienen preguntas e ideas más originales en el aprendizaje.

Área motivacional: Manifiesta intereses intensos y estables en alguna área especial del conocimiento, característica que lo hace creativo Sus aspiraciones futuras se expresan en el área de interés y se muestran comprometidos con la tarea en ese campo manifestando cualidades tales como: perseverancia, esfuerzo volitivo y autoconfianza Sus aspiraciones suelen corresponder con sus realizaciones por lo que su autovaloración es generalmente adecuada y su autoestima es más positiva, unida a un buen autoconcepto general y particular de su personalidad Manifiestan una mayor elaboración personal que se pone de manifiesto en sus producciones académicas Se plantean retos graduales y aunque sienten satisfacción por sus resultados se muestran inconformes y se trazan nuevos propósitos más elevados Tienen una gran voluntad para asumir riesgos es el área en que sobresalen y actúan sin vacilaciones ante los escollos que se le presentan Sienten gran placer y una actitud positiva ante los grandes desafíos que se le proponen en el aprendizaje.

Área socioafectiva: Experimentan una intensa vida afectiva que se expresa en el desarrollo de su autoconciencia y una alta sensibilidad emocional Son muy sensibles a la crítica y necesitan obtener éxitos y reconocimiento social, porque pueden llegar a sentirse diferentes o aislados Desempeñan el rol de líder en el grupo y son reconocidosSienten gran satisfacción con su institución, sus profesores y compañeros de grupo Perciben a sus profesores y padres como un ejemplo a imitar

El Desarrollo de Habilidades Para la Educación en el Siglo Xxi

Es necesario crear un modelo de aprendizaje exitoso, que nos permita el desarrollo de potencialidades, habilidades y capacidades, para el desempeño adecuado en el nuevo milenio. “La educación va a volverse más poderosa y relevante en la medida en que refleje las realidades y los retos de la vida contemporánea” John Wilson. Asociación Nacional de Educación (EEUU).

Los Seis Elementos Indispensables Para el Aprendizaje en el Siglo Xxi

Materias Básicas: Es necesario e indispensable identificar aquellas asignaturas que se consideran fundamentales para la formación académica.

Habilidades de Aprendizaje

Comprenden tres amplias categorías:
Habilidades de información y comunicación
Habilidades de pensamiento y de solución de problemas: pensamiento crítico y pensamiento sistémico, identificación, formulación y solución de problemas y curiosidad y creatividad intelectual
Habilidades interpersonales y de autonomía: habilidades interpersonales y de colaboración, autodirección o autonomía, capacidad de rendición de cuentas y de adaptación y responsabilidad social

Herramientas Para el Siglo Xxi

Los alumnos necesitan aprender a usar las herramientas que les permitan dominar las habilidades de aprendizaje esenciales para la vida diaria y la productividad en el mundo laboral.

Contexto Para el Siglo Xxi

Es de suma importancia que los alumnos aprendan los contenidos académicos con ejemplos, aplicaciones y experiencias del mundo real, dentro y fuera de la institución.

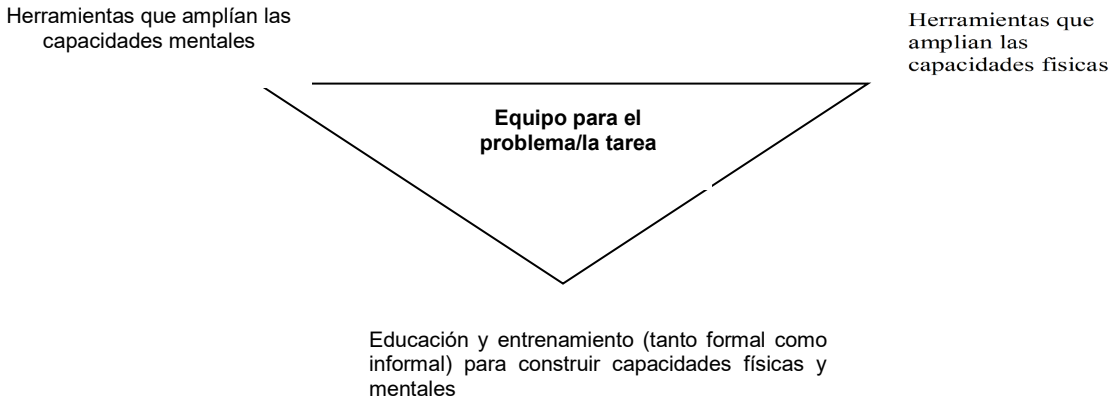
Contenido Para El Siglo Xxi: Líderes de la educación y de los negocios identificaron tres áreas de contenido emergentes, que serán cruciales para tener éxito en la comunidad y en los negocios y que son: Conciencia global, Alfabetismo financiero, económico y de negocios y Alfabetismo cívico.

Evaluaciones Para El Siglo Xxi: Es necesario diseñar instrumentos de evaluación lo suficientemente confiables, que midan el desempeño de los alumnos en los distintos elementos que caracterizan la educación para el siglo XXI.

"La verdadera revolución de la tecnología consiste en ayudar a nuestros alumnos a que construyan relaciones que acrecienten su comprensión de quienes son en el planeta. La mayor importancia del uso de la tecnología es validar la importancia que tienen los alumnos como contribuyentes clave para sus comunidades en la solución de problemas reales"
Alan November – Educador.

Modelos de Enseñanza-Aprendizaje Propuestos Para el Logro de los Objetivos

Aprendizaje Por Proyectos (App): Herramienta que ayuda a los alumnos a utilizar de manera efectiva tanto su mente (pensamiento de orden superior, capacidad de análisis y síntesis y habilidades para resolver problemas) como las Tecnologías de la Información y las Comunicaciones a medida que llevan a cabo proyectos interesantes y complejos. Se enfoca en un problema que hay que solucionar o en una tarea que se debe realizar. Cuando se enfrenta a un problema o tarea que constituye un desafió, se utiliza el conocimiento, las habilidades y las ayudas que otras personas han desarrollado, así como su propio conocimiento, habilidades y la experiencia adquirida en trabajos anteriores.



Un grupo de personas forman un Equipo para el Problema/ la Tarea (E P/T) que desea solucionar un problema complejo o una tarea difícil, se apoya básicamente en tres categorías de ayuda: Herramientas que potencian las capacidades mentales. Como las computadoras, las bibliotecas tradicionales y digitales. A estas herramientas se les conoce como herramientas de la mente. Herramientas que amplían las capacidades físicas, tales como el microscopio, el telescopio, el teléfono, el Internet, etc. El sistema de educación formal e informal. Que proporcionan elementos que ayudan a los miembros del equipo a construir y mantener sus capacidades físicas y mentales. Uno de los principales objetivos de la educación, es enseñar a los alumnos a resolver problemas complejos y a acometer tareas difíciles. Los alumnos necesitan recibir instrucciones y realizar prácticas muy complejas para trabajar adecuadamente en el entorno E P/T. El aprendizaje por proyectos (ApP) apoyado por las TIC, está diseñado específicamente para ayudar a que los alumnos actúen en ese ambiente. El E P/T constituye un concepto unificador en educación. Cada componente de ésta se puede analizar desde el punto de vista de la contribución que realiza para que una persona o grupo de personas se desempeñen en un ambiente de E P/T.

Aprendizaje Basado En Proyectos Globales

El aprendizaje por proyectos (ApP) es una metodología utilizada tanto en instrucción como en los negocios y, además, un capitulo amplio dentro del universo de la pedagogía educativa. Los docentes y alumnos que utilizan esta metodología realizan trabajos en grupo y lo hacen sobre temas que ellos mismos escogen porque les interesan. La clave para el éxito con el ApP es, por una parte, posibilitar que los alumnos se involucren en actividades auténticas y, por la otra, construir nuevo conocimiento en base al que ya poseen y profundizar en el aprendizaje mediante el ser parte de un equipo. El Aprendizaje por Proyectos Globales (ApPG) utiliza el Aprendizaje por Proyectos (ApP) como fundamento. El ApPG implica constituir equipos conformados por personas con diferentes bagajes, idiomas y culturas que trabajan juntos para realizar proyectos auténticos, solucionar problemas y construir relaciones entre socios globales.

10 Posibles Razones/Objetivos Para Realizar Aprendizaje Por Proyectos Globales (Appg)

Crear una conciencia global sobre otras culturas, lenguas y personas
Promover la comprensión de culturas, lenguas y pueblos diferentes
Desarrollar empatía por personas de otros lugares
Desarrollar relaciones de trabajo con personas de diferentes culturas
Promover la expansión del uso de ApPG a nivel global para poder realizar proyectos con metas más ambiciosas
Aprender nuevas habilidades mediante aplicaciones internacionales de las Tecnologías de la Información y la Comunicación (TIC)
Incrementar entre estudiantes, docentes, padres y comunidades, el alfabetismo global.
Mejorar las relaciones y el comercio global
Mejorar las condiciones de vida de los miembros de la comunidad mediante la realización de proyectos conjuntos
Promover el logro de varios objetivos en forma simultanea (ecosistemas, salud, relaciones pacíficas, etc.).

El Aprendizaje Basado en Problemas

El aprendizaje basado en problemas (ABP) es uno de los métodos de enseñanza aprendizaje que más arraigo ha tomado en las instituciones de educación superior. Es una estrategia de enseñanza-aprendizaje en la que tanto la adquisición de conocimientos como el desarrollo de habilidades y actitudes resultan importantes. En el ABP un pequeño grupo de alumnos se reúne, con la facilitación de un tutor, analizar y resolver un problema seleccionado o diseñado especialmente para el logro de ciertos objetivos de aprendizaje. Durante el proceso de interacción de los alumnos para entender y resolver el problema se logra además del aprendizaje del conocimiento propio de la materia, que puedan elaborar un diagnóstico de sus propias necesidades de aprendizaje, que comprendan la importancia de trabajar colaborativamente, que desarrollen habilidades de análisis y síntesis de información, además de comprometerse con su proceso de aprendizaje. El ABP se sustenta en diferentes corrientes teóricas sobre el aprendizaje humano, tiene particular presencia la teoría constructivista; de acuerdo con esta postura en el ABP se siguen tres principios básicos:

El entendimiento con respecto a una situación de la realidad surge de las interacciones con el medio ambiente.

El conflicto cognitivo al enfrentar cada nueva situación estimula el aprendizaje

El conocimiento se desarrolla mediante el reconocimiento y aceptación de los procesos sociales y de la evaluación de las diferentes interpretaciones individuales del mismo fenómeno.

El ABP incluye el desarrollo del pensamiento crítico en el mimo proceso de enseñanza-aprendizaje, no lo incorpora como algo adicional, sino que es parte del mismo proceso de interacción para aprender. El ABP busca que el alumno comprenda y profundice adecuadamente en la respuesta a los problemas que se usan para aprender abordando aspectos de orden filosófico, sociológico, psicológico, histórico, practico, etc.

Características del ABP

Es un método de trabajo activo donde los alumnos participan constantemente en la adquisición de su conocimiento

El método se orienta a la solución de problemas que son seleccionados o diseñados para lograr el aprendizaje de ciertos objetivos de conocimiento

El aprendizaje se centra en el alumno y no en el profesor o solo en los contenidos
Es un método que estimular el trabajo colaborativo en diferentes disciplinas, se trabaja en grupos pequeños

Objetivos del ABP

Se pueden señalar los siguientes objetivos:

Promover en el alumno la responsabilidad de su propio aprendizaje

Desarrollar una base de conocimiento relevante caracterizada por profundidad y flexibilidad

Desarrollar habilidades para la evaluación crítica y la adquisición de nuevos conocimientos con un compromiso de aprendizaje de por vida

Desarrollar habilidades para las relaciones interpersonales

Involucrar al alumno en un reto (problema, situación o tarea) con iniciativa y entusiasmo

Desarrollar el razonamiento eficaz y creativo de acuerdo a una base de conocimiento integrada y flexible
Monitorear la existencia de objetivos de aprendizaje adecuados al nivel de desarrollo de los alumnos

Orientar la falta de conocimiento y habilidades de manera eficiente y eficaz hacia la búsqueda de la mejora
Estimular el desarrollo del sentido de colaboración como un miembro de un equipo para alcanzar una meta común.

¿Cómo Se Compara el ABP Con Otras Estrategias Didácticas?**

En Un Proceso de Aprendizaje Tradicional	En Un Proceso de Aprendizaje Basado en Problemas
El profesor asume el rol de experto o autoridad formal	El profesor tiene el rol de facilitador, tutor, guía, co-aprendiz, mentor o asesor
El profesor transmite la información a los alumnos	El alumno toma la responsabilidad de aprender y crear alianzas entre alumno y profesor
El profesor organiza el contenido en exposiciones de acuerdo a su disciplina	El profesor organiza su curso basado en problemas abiertos. El profesor incrementa la motivación del estudiante presentando problemas reales
El alumno es visto como "recipiente vacío" o receptor pasivo de información	Los profesores buscan mejorar la iniciativa de los alumnos y motivarlos. Los alumnos son vistos como sujetos que pueden aprender por cuenta propia
Las exposiciones del profesor son basadas en comunicación unidireccional; lqa información es transmitida a un grupo de alumnos	Los alumnos trabajan en equipos para resolver problemas, adquieren y aplican el conocimiento en una variedad de contextos. Los alumnos localizan recursos y los profesores los guían en este proceso
Los alumnos trabajan por separado	Los alumnos conformados en pequeños grupos interactúan con los profesores quienes les ofrecen retroalimentación
Los alumnos absorben, transcriben, memorizan y repiten la información para actividades específicas como pruebas o exámenes	Los alumnos participan activamente en la resolución del problema, identifican necesidades de aprendizaje, investigan, aprenden, aplican y resuelven problemas
El aprendizaje es individual y de competencia	Los alumnos experimentan el aprendizaje en un ambiente cooperativo

*** adaptado de "Tradicional versus PBL Classroom" http//www.samford.edu/pbl*

El Método de Casos

El método de casos se diferencia de otros sistemas de enseñanza tradicionales, ya que aquí se exige tomar parte activa en el análisis de problemas y en la determinación de alternativas o cursos de acción. Permite aprender a través de la experiencia. El método de casos consiste en el uso de "historietas" como herramienta pedagógica para contrastar los conocimientos aprendidos en el aula con su aplicación en situaciones reales. Es necesario asumir el papel de protagonistas-practicantes en vez de mantener una actitud teorista-observador, por lo que obliga a salvar la distancia entre teoría y práctica. Además, crea un dialogo en el salón de clase que rompe los esquemas tradicionales de la lección magistral, involucra a los participantes en su propio aprendizaje y facilita el trabajo en grupos. Se deben cumplir las siguientes condiciones para asegurar su utilidad pedagógica:

Autenticidad: ser una situación concreta, sacada de la realidad
Urgencia de la situación: ser una situación problemática que requiera de un diagnostico o de una decisión
Orientación pedagógica: ser una situación que pueda proporcionar información y formación en un dominio del conocimiento o de la acción.

Ventajas

Los alumnos desarrollan mejor sus capacidades mentales evaluando situaciones reales y aplicando conceptos, que aprendiendo estos mismos conceptos simplemente a partir de ejemplos teóricos que están con frecuencia alejados de la vida real. Los alumnos aprenden a desarrollar nuevos conceptos y aplicar aquellos ya establecidos a situaciones novedosas. Los alumnos asimilan mejor las ideas y conceptos que utilizan ellos mismos en el transcurso de la solución de los problemas surgidos de la realidad. El trabajo en equipo la interacción con otros alumnos, necesarios en la práctica del método del caso, constituyen una preparación eficaz en los aspectos humanos de la gestión Debido a que los alumnos, con esta técnica, se convierten en participantes activos en su propio aprendizaje, facilitando la expresión de creencias, actitudes y valores, ayudando a desarrollar las siguientes habilidades:

Capacidad de observar en profundidad la realidad
La comprensión de los fenómenos y hechos sociales
La definición de la situación problemática sobre la que hay que operar
La conceptualización de la realización entre teoría y acción
La toma de decisiones
El trabajo cooperativo.

Diversos Métodos Para el Estudio de Casos Como Herramienta Didáctica

Método Harvard
Método de casos abreviados
Método de presentaciones audiovisuales y casos grabados
Método de dramatizaciones
Método sindicado de Henley
Método de proceso de incidentes

Todos los métodos de casos serios tienen los mismos elementos constitutivos (variables)

El informe del caso (presentado de diferente forma)
La discusión del caso (con diferente técnica)
El análisis del caso (sistemático o no)
La situación real (proceso que siguieron los miembros del grupo durante el caso).

Componentes del MC

el alumno: es participante, cada cual tiene su propio bagaje único de sentimientos, experiencias, percepciones, tradiciones y valores que lo llevan a interpretar las cosas de una manera única, a valorizar algunas cosas y a desestimar otras
La diversidad entre los alumnos hace que este método se enriquezca y se convierta en un proceso activo.

El Caso: su fin primordial es de servir como base de la discusión. Este no debe ser un mecanismo para difundir reglas o principios.

El Profesor: el cual tiene su propio sistema de referencia, basado en su formación, experiencia y es afectado por su entorno social, económico y cultural. Este debe jugar un papel dinamizador y proporcionar los siguientes aspectos:

Proporcionar instrumentos y servicios requeridos para la discusión
Mantener el orden del proceso
Orientar la discusión
Motivar la participación y estimular planteamientos de tesis novedosas
Correlacionar los aportes individuales
Mantener el ritmo de la discusión
Actuar como preceptor y consejero para mantener la discusión dentro de un ambiente ideal
Mantener el interés de los participantes aportando autoridad, dirección y procurar un ambiente cálido, dinámico y agradable.

la materia: proporciona los conceptos, temas, métodos, herramientas cuya validez y vigencia serán sometidos a prueba en la discusión del caso.

Requisitos Para un Buen Caso

Exactitud: Fidelidad en la narración de los hechos

Objetividad: No hay lugar a opiniones ni a parcialidades

claridad: No debe existir ni ambigüedad ni confusión

lógica: Orden cronológico en la redacción, especificando los personajes principales, las situaciones, los ambientes

Sensibilidad: A la importancia de los detalles.

Herramientas Para Mantener la Productividad de la Discusión

El Profesor Tiene 3 Herramientas

Formular preguntas validas e inteligentes
Volver a exponer o construir lo que se ha planteado
Expresar sus propias opiniones o relatar sus experiencias.

Requisitos Para un Caso Bien Elaborado

¿Es claro? ¿Está bien escrito? ¿Es comprensible?
¿El objetivo es claro?
¿Tiene información suficiente? ¿Es motivador?
¿La situación aparece real?
¿Es un buen instrumento de enseñanza-aprendizaje?
¿Refleja situaciones ambiguas, complejas y diversas como la vida real?

Algunas Clasificaciones de los Casos

Cualitativo: el caso de una situación real que motiva al participante a plantear una solución viable

Cuantitativo: Expresa una solución real y tiene como fundamento cifras que se deben utilizar por los participantes

Simulación: Busca simular una situación para desarrollar cualidades y capacidades en el participante

Incidentes Críticos: Se dramatiza una situación determinada para destacar un concepto determinado

Casos Multietapas: casos que se desarrollan en varias fases y capítulos hasta llegar a una solución a base de respuestas múltiples y determinadas.

En cualquiera de sus variables hay ***tres elementos*** que se deben plantear en el desarrollo de un caso:

El problema
La solución, y
El plan de acción.

Evaluación

¿Qué se evalúa?:

El grado de preparación del caso
La solidez en la argumentación
La capacidad para defender posiciones
La coherencia en la expresión oral
El nivel de aporte a la discusión.

Aprendizaje Colaborativo

La enseñanza centrada en el docente ha sido universalmente reconocida como menos efectiva que cualquier otro método de enseñanza-aprendizaje que incluya el aprendizaje activo y colaborativo (en el cual los alumnos resuelven problemas, responden preguntas, formulan preguntas propias, discuten, explican, debaten y llevan a cabo lluvia de ideas), porque así se alcanza un nivel más profundo y permanente de comprensión y aprendizaje del material del curso, se adquieren habilidades de pensamiento crítico y creativo y se forman actitudes positivas hacia la materia objeto de estudio y también un mayor nivel de confianza en el propio conocimiento y capacidad. El objetivo primordial del Aprendizaje Colaborativo (AC) es "llegar al consenso a través de la cooperación entre los miembros del grupo". Otro objetivo importante es la actividad directa de cada miembro del grupo, la voluntad de hacer. El AC se basa en la actividad de cada uno de los miembros del grupo es "un aprendizaje activo que se desarrolla en una colectividad no competitiva, en el cual todos los miembros del grupo contribuyen al aprendizaje de todos, colaboran en la construcción del conocimiento. Aprendizaje Colaborativo-Cooperativo: "Conjunto de métodos de instrucción para la aplicación en grupos pequeños, de entrenamiento y desarrollo de habilidades mixtas (aprendizaje y desarrollo personal y social), donde cada miembro del grupo es responsable tanto de su aprendizaje como del de los restantes miembros del grupo".

Elementos Básicos del Ac

Interdependencia positiva
Interacción cara a cara
Contribución individual
Habilidades personales y de grupo pequeño
Incentiva el desarrollo del pensamiento
Se hace énfasis en procesos más que en productos.

Ventajas

Conflicto o desacuerdo: Los alumnos tienen factores sociales que les impiden ignorar los conflictos que se les presentan y ayudan en la búsqueda de soluciones. Plantean y defienden su punto de vista.

Autoexplicación: En el AC se encuentran individuos con diferentes grados de conocimiento, esto lleva a explicaciones espontáneas entre participantes.

Afirmación del conocimiento: Como el AC "obliga" a las personas a formalizar de alguna manera su conocimiento para ser planteado a los compañeros, genera un aprendizaje y refuerzo del mismo

Apropiación: Cuando se tiene alumnos con diferentes grados de destreza o conocimientos se presenta un proceso de apropiación del conocimiento por parte del menos hábil.

Distribución del trabajo: Se produce una distribución de cargas espontánea

El Aprendizaje Colaborativo *no* es

Solicitar a los alumno más capaces o más veloces que se hagan cargo de aquellos más lentos
Que los alumnos se distribuyan las tareas de modo que cada uno haga una parte y el resto lo copie de los demás

Grupos de estudio en los cuales todos tienen la misma calificación aunque haya sido uno el que hizo todo el trabajo

Una escapatoria para el profesor que quiere hacer menos trabajo de lección o exposición.

CONCLUSIONES

Adoptar un Modelo Educativo y aplicarlo no es cosa fácil en una Institución tan diversificada y con unidades académicas tan distantes entre sí, sin embargo, el esfuerzo emprendido se corona de éxito con la participación proactiva de directivos, funcionarios, directores de escuelas, institutos y facultades, profesores, personal administrativo y, por supuesto, los estudiantes; todos comprometidos con el magno proyecto. El Modelo Constructivismo-Humanismo adoptado es el resultado de muchos años de trabajo, el cual se fue diseñando y modelando bajo un enfoque centrado en el aprendizaje del estudiante y diseminado mediante la apropiación de conocimientos por capacitación recibida de expertos en el tema, congresos, simposios, sugerencias de instituciones acreditadoras y certificadoras, etc. hasta culminar con su implementación.

BIBLIOGRAFIA

Agüeros Sánchez Fernando y Rodriguez Garcia Hector J. (2015) *"Competencias Educativas Base del Costructivismo-Humanismo.* México. Universidad Autónoma de Coahuila.

Kiyomi Hutchings y Mark Standley. (2014). *"Global Project-Based, Learning with Technology"*. USA. Visions Tecnoñogy

David Moursund (2002) *"Project-Based Learning Using Information Technology"*, USA. International Society for Technology in Education; Edición: 2nd Revised

Lacueva Aurora. (2010) "*Retos y Propuestas para una Didáctica Contextualizada y Crítica*". México. Revista Educación y Pedagogía

Correa Santiago. (2006) *"El Método de Casos en la Docencia Universitaria*", México.

Abad A., Darío. (1991). *"El método de caso"*. Bogotá, Interconed Editores.

LA ADMINSTRACIÓN ESTRATEGICA EN LAS MICROEMPRESAS DE ARTESANÍAS COMO VENTAJA COMPETITIVA

Olivia Denisse Mejía Victoria, Universidad Autónoma de Baja California
Laura Lilian Estrada Terán, Universidad Autónoma de Baja California
Rodolfo Novela Joya, Universidad Autónoma de Baja California
Mónica Fernanda Aranibar Gutiérrez, Universidad Autónoma de Baja California

RESUMEN

La presente investigación tiene por objetivo determinar los factores que influyen en generación de competitividad en las microempresas de artesanías en la ciudad de Ensenada, dado que se presenta la problemática del cierre de un gran número de negocios de artesanías. Esta inquietud surge a partir de considerar que las microempresas en Baja California constituyen un motor de desarrollo económico representando el 90% de unidades económicas, contribuyen con poco mas del 50% de la población ocupada, acorde a SEDECO 2015. Sin embrago se ha presentado un saldo negativo, argumentando que esto es debido a la alza de oferta de empleo por parte de empresas maquiladoras; posterior a la crisis financiera de 2008-2009, en la población desempleada, durante este periodo se aventuraron a abrir su propio negocio, sin una adecuada planeación del mismo. En Ensenada la calle primera es caracterizada principalmente por comerciantes de artesanías, la cual en los últimos años se ha visto abandonada por el cierre de un gran número de negocios, principalmente de tiendas de artesanías, acorde a Chávez Montaño casi la mitad de los locales en los últimos años (García, 2015). Esta investigación realiza una análisis sobre la estructura, y formación de las microempresas de Ensenada, se identifican las oportunidades y amenazas, además de definir las ventajas competitivas de las microempresas de artesanías, de forma que se planteen alternativas de solución por medio de una adecuada planeación estratégica.

PALABRAS CLAVE: Administración Estratégica, Competitividad, Organización.

STRATEGIC MANAGMENT IN THE MICROENTERPRISES OF HANDICRAFTS AS A COMPETITIVE ADVANTAGE

ABSTRACT

The present research aims to determine the factors that influence the generation of competitiveness in the microenterprises of handicrafts in the city of Ensenada, given that the problem of closing a large number of handicraft businesses is presented. This concern arises from the fact that microenterprises in Baja California constitute an engine of economic development, representing 90% of economic units, contribute with little more than 50% of the employed population, according to SEDECO 2015. However, there has been a negative balance, arguing that this is because the increase on the employments by maquila companies; After the financial crisis of 2008-2009, in the unemployed population, during this period they ventured to open their own business, without an adequate planning of it. In Ensenada the first street is characterized mainly by handicraft dealers, which in recent years has been abandoned by the closure of a large number of businesses, mainly handicraft shops, according to Chavez Montaño almost half of the premises in the last years (García, 2015). This research performs an analysis on the structure and training of the microenterprises of Ensenada, identifying the opportunities and threats, as well as defining the competitive advantages of micro-enterprises of handicrafts, so that alternative solutions are proposed through an adequate strategic managment.

KEY WORDS: Stratetgic Management, Competitivness, Organization.

JEL: M13, M14, M51, M52

INTRODUCCIÓN

La competitividad de las empresas determina el dinamismo de la economía de una región. En México las microempresas representan un 94% del total de unidades productivas (INEGI), sin embargo según el informe del Banco Mundial, Doing Business 2014, en México 6 de cada 10 empleos son informales y, en su mayoría, los generan empresas de menos de 5 trabajadores. Estas empresas informales no pagan impuestos, tienen un menor acceso a créditos y a mercados internacionales. La problemática que la informalidad provoca, afecta directamente a la competitividad de las empresas y en consecuencia a la economía del país. De acuerdo al este informe en la clasificación de las economías por su facilidad para hacer un negocio colocan a Baja California en el lugar número 30 de 32 entidades federativas en México (Doing Business, 2014). Aunado a la pérdida de competitividad respecto a los precios de los bienes ofrecidos por las empresas debido a la homologación del Impuesto al Valor Agregado (IVA) desde 2014, en esta región en el que inicialmente era de 11% y súbitamente paso a un nivel de 16%, causa una fuga de consumidores hacia el extranjero (Arón, 2015).

Las microempresas en Baja California constituyen un motor de desarrollo económico siendo estas un 90% del total de unidades económicas, contribuyen con poco más de 50% de la población ocupada según la SEDECO 2015. Sin embargo, acorde al Programa Estatal de Desarrollo económico de Baja California 2015-2019 plantea que las Micro, Pequeñas y Medianas empresas (MiPyMES) han tenido un saldo negativo en 13mil 768 empleos, se argumenta que esto se debe a la recuperación en la industria exportadora, en el que durante el periodo de crisis global de 2007-2008 las personas que quedaron desempleadas emprenden su propio negocio, empero una vez que las grandes empresas se recuperan estos cierran con el fin de recuperar su empleo. Lo anterior denota un grave problema en la supervivencia de las MiPyMES, por una parte porque al emprender su propia empresa existe una falta de planeación y estructura sobre las misma, provocando el quiebre de esta en la que se tiene un promedio de vida de dos años, por otro lado el hecho de que sea mas rentable seguir siendo empleado por la falta de demanda del producto o servicio que estén ofreciendo.

Por tanto una de las problemáticas principales es la subsistencia de estas empresas, la cual puede ser causada por una serie de factores Wheelen y Hunger (2007:83) señalan que "la organización debe analizar cuidadosamente su industria y evaluar la importancia para su éxito de cada una de las seis fuerzas de acuerdo con el enfoque de Michael Porter que son: la amenaza de productos o servicios sustitutos, poder de negociación de los proveedores y poder relativo de otras partes interesadas". Pérez (2013) argumenta que en la actualidad las MiPyMES presentan un grave problema de supervivencia, que por lo general este tipo de empresas inician actividades con un producto y un mercado, casi de las de nuevos productos fracasan, llevándose consigo a las empresas que apostaron por su existencia. Menciona que la mala administración es causa del fracaso empresarial, además de la falta de experiencia.

En Ensenada por ejemplo la calle primera caracterizada principalmente por comerciantes de artesanías han dejado prácticamente abandonada esta zona turística. Rafael Chávez Montaño, presidente de la Cámara Nacional de Comercio (CANACO) en Ensenada, comenta que unos de los factores a los que se atribuyen este fracaso son las rentas costosas que tienden a ser para empezar en dólares, además de incrementarse en un 10% cada año, esto da lugar el cierre de los comercio por la apreciación de esta divisa. Menciona que solo en la calle primera hay alrededor de 400 locales, de los cuales solo 250 esta ocupados, entre los giros que destacan farmacias, tiendas de curiosidades, bares y restaurantes. (García, 2015). Esto último muestra que una tendencia específica en el cierre de comercios de artesanías consideradas en su mayoría herencia

cultural de los pueblos indígenas y por ello forma parte de la identidad histórica siendo los artesanos quienes mantienen viva esa historia, y la escriben a diario en cada pieza que elaboran. Y donde la mayoría de los casos son familias completas que viven de este trabajo.

Considerando esto último las empresas familiares tienden omitir una planeación adecuada para sus negocios, el diseño de su estructura y la delimitación de funciones, causando muchas veces duplicidad de funciones, falta de especialización y de fluidez en los procesos o tareas, deficiencias en sus sistemas de control interno, entre otros (Peréz, 2013); e incluso omitir el formalizarse como empresas dada la complejidad para llevarse a cabo, acorde a un estudio del Instituto Mexicano para la Competitividad (IMCO), los ciudadanos reportan haber tardado hasta ocho horas para realizar un trámite municipal, además de que existe una escasez del 70% de información sobre trámites y servicios. En el comercio de artesanías, Novelo (1994) menciona que hay dos caminos por donde circulan los productos artesanales, uno que se dirige al consumo popular, es decir, a la población trabajadora de bajos ingresos del país que consume productos artesanales corrientes de precios menores a los de productos artesanales se destinan al mercado turístico, interior o exterior, dirigido a los consumidores de altos ingresos que buscan artesanías de lujo, muchas de las cuales se producen únicamente con fines decorativos aunque se trata de derivaciones de modelos tradicionales. En el caso de las microempresas de artesanías en Ensenada, principalmente se dirige al sector turismo, por tanto el mercado objetivo es el mercado externo, ya que la gente local considera que todo es muy caro, por tanto parte de las estrategias que deben considerarse es el renfocar su mercado no solo al turismo sino también al mercado local (García, 2015). Acorde al INEGI la estratificación por número de empleados en los giros industrial, comercio y servicios con los cuales se define el tamaño de las empresas en México.

Tabla 1: Tamaño de las Empresas en México

Clasificación	Industria	Comercio	Servicios
Micro	0-10	0−10	0−10
Pequeña	11−50	11−30	11−50
Mediana	51−250	13−100	51−100
Grande	251 o más	101 o más	101 o más

Franklin, E. (2007)

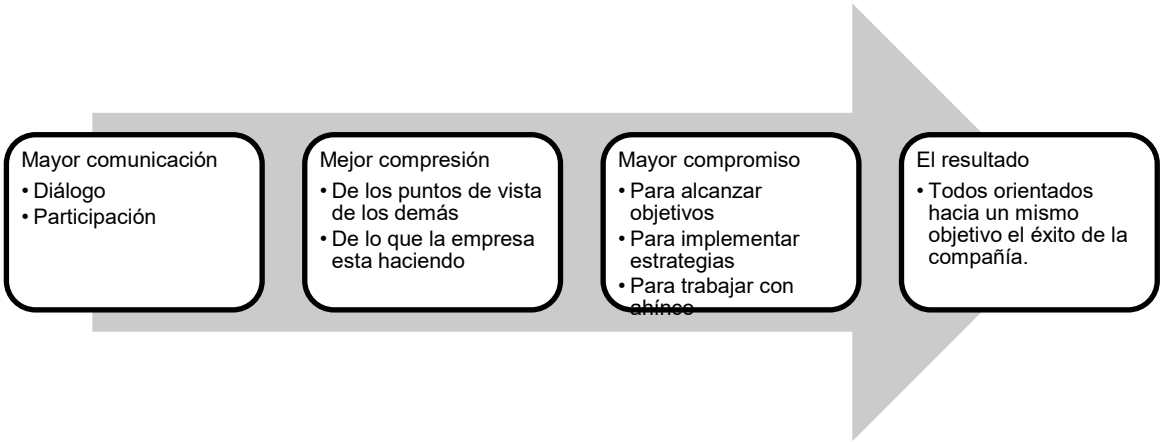
Como ya se mencionó al principio las microempresas en Baja California representan el 90% del total de unidades económicas, acorde a la problemática del cierre de microempresas los giros en que más se presenta es en el de artesanías. Por tanto es que el enfoque del presente estudio son las microempresas de artesanías en Ensenada De lo anterior surgen las preguntas de investigación ¿Qué factores son los que afectan el éxito de las microempresas? ¿Que tipo de organización es implementada en éstas microempresas? ¿Cuales son las fortalezas, oportunidades, amenazas, y debilidades de éstas? La presente investigación tiene como objetivo, Determinar los factores críticos de éxito de las microempresas de artesanías en la ciudad de Ensenada, B.C, acorde al tipo de organización que tienen las microempresas de artesanías de la ciudad de Ensenada, B.C. identificar las fortalezas, oportunidades, debilidades y amenazas de las microempresas de artesanías de la ciudad de Ensenada, B.C.

REVISIÓN DE LITERATURA

"La administración estratégica se define como el arte y la ciencia de formular, implementar y evaluar decisiones multidisciplinarias que permiten que una empresa alcance sus objetivos" (David, 2013:5). Sugiere entonces que con una adecuada planeación estratégica las microempresas podrían afrontar de mejor forma los retos que se presentan por factores externos como son la alza de la rentas, las limitantes por parte del marco legal, entre otras problemáticas antes plateadas. Se dice que la administración estratégica, consiste en esencia en obtener y conservar una ventaja competitiva. La competitividad estratégica en una empresa se logra cuando tiene éxito en formular e implementar una estrategia que crea valor. Estrategia se

refiere al conjunto de compromisos y acciones, integrados y coordinados, diseñados para explotar las competencias centrales y lograr una ventaja competitiva. (Hitt, Ireland, Hoskisson, 2008) La ventaja competitiva se refiere "cualquier cosa que una empresa haga especialmente bien en comparación con las empresas rivales" (David, 2013:8). Por tanto el identificar qué es lo que mi empresa puede hacer que el resto no hace, permite implementar estrategias que nos ayuden al éxito de la misma. David (2013) argumenta que la implementación de la administración estratégica permite a la organización ser más proactiva, la Figura 1 muestra algunos de los beneficios para una empresa que lleva a cabo una planeación estratégica.

Figura 1: Beneficios Para Una Empresa Que Lleva Acabo una Planeación Estratégica



Esta figura muestra como una adecuada planeación estratégica genera beneficios para cualquier organización

David menciona que las etapas de a administración estratégica consta de la formulación, implementación y evaluación. En la formulación se desarrolla la misión, visión, se identifican oportunidades y amenazas del entorno externo, para determinar de esta forma las fortalezas y debilidades de a organización, de forma que se establezcan las estrategias alternativas y particulares que se habrán de seguir. Entre los temas para formular estrategias esta decidir que nuevos negocios emprender, cuáles abandonar, cómo asignar los recursos, si conviene expandir operaciones o diversificarse, si es recomendable entrar en mercados internacionales, si es mejor fusionarse o crear una empresa conjunta, y como evitar una toma de poder hostil. En esta investigación se pretende realizar el primer acercamiento para la formulación de estrategias. Acorde a Jiménez (2011) el pensamiento estratégico ha pasado por tres etapas importantes: la primera la planeación financiera básica, la estrategia de la empresa no suele estar formalizada, y se limita a la fijación de un conjunto de objetivos financieros relacionados con el crecimiento, la rentabilidad y el endeudamiento. La empresa está volcada hacia el interior, y sus problemas principales están centrados en incrementar la producción de forma eficiente. La segunda etapa es la planificación a largo plazo, las empresas necesitan anticiparse y planificar todas sus operaciones a fin de adaptarse a un entorno cada vez más cambiante, pero al mismo tiempo predecible mediante la extrapolación del pasado. La tercera es la etapa de planeación estratégica, se pone énfasis en entender los cambios en el entorno general y sectorial donde compiten las empresas, mediante el pensamiento estratégico de tipo más cualitativo. Se utilizan gran número de técnicas y herramientas formales, para el análisis estratégico, desarrolladas en muchas ocasiones por las empresas consultoras, como las matrices estratégicas de negociación y la curva de la experiencia. La cuarta y última etapa es la dirección estratégica, en esta se generaliza el uso de conceptos y técnicas analíticas (matrices de carteras) y recomendaciones de ganar cuota de mercado como estrategia competitiva óptima.

METODOLOGÍA

La presente investigación es de tipo cualitativa, con un alcance exploratorio y descriptivo, en que se determina los factores que influyen en la generación de competitividad, la organización, además de realizar un análisis FODA. Los instrumentos utilizados para determinar los objetivos y el determinar el análisis fue un primer acercamiento a las microempresas a través de la observación y encuestas breves a los microempresarios (Hernández, Fernández & Baptista, 2014). La población objetivo son los microempresas de artesanías que acorde al INEGI son un total de 119 unidades productivas. En las que se entrevisto a 15 empresarios y se visito a mas de 30 locales para observar en entorno externo.

Operacionalización de Variables

En la tabla 2 muestra se muestra la denominación de variables exploradas y sus respectivas dimensiones y los indicadores y preguntas

Tabla 2: Operacionalización de Variables

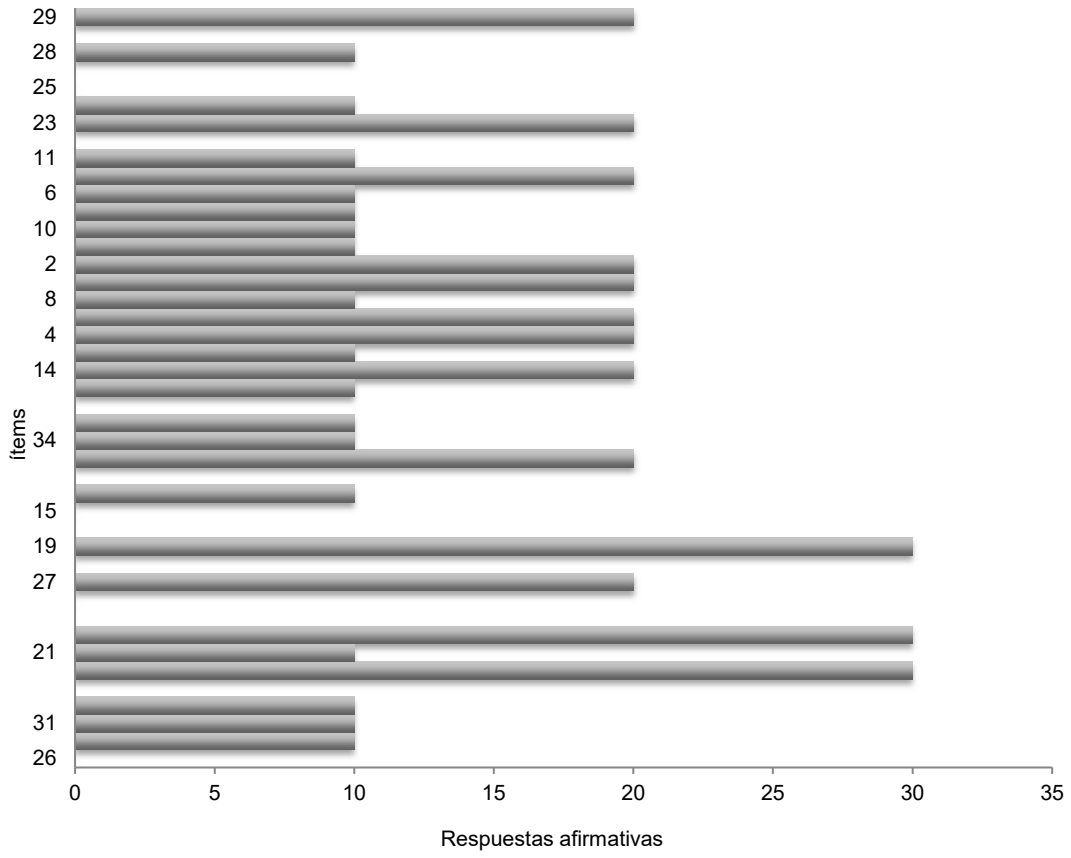
Concepto	Dimension	Indicador	No. de Preguntas
Entorno externo	Factores económicos	Precio Exportación Tipo de cambio Sueldo	7
	Factortes culturales	Mercado	4
	Factores políticos, legales	TLCAN	3
	Factores competitivos	Alianzas	2
Entorno interno	Organización	Estrucutra Selección Rotación Capacitación Motivación	14
	Marketing	Publicidad	3
	Contabilidad	Outsorcing	1
	Sistemas de información	Programas de computación	1

En esta tabla se muestran las 8 dimensiones contempladas en las encuestas, a través de 35 preguntas dicotómicas (si o no) los encuestados, acorde a David 2013, Jiménez 2011, Hitt, Ireland, Hoskisson 2015, sobre que variables permiten formular una adecuada planeación estratégica.

RESULTADOS

En este primer acercamiento, durante las encuestas se mostró mucha resistencia por parte de los microempresarios, al ser abordarlos para invitarlos a participar en el proyecto se mostraron desinteresados, sin razón alguna de obtener algún beneficio de esto, se les manifestó la utilidad del mismo, que se pretende proporcionar asesorías y estrategias útiles para su negocio, si participaban, sin embargo su respuesta en un 50% fue mi negocio funciona y no me interesa que recibir asesoría. El otro 50% mostró interés en participar, más no disposición para realizar la encuesta. A pesar de ellos se logro obtener la siguiente información de las 30 encuestas aplicadas, en donde un SI tenía valor a 1 y un NO valor de 0. Respecto a las encuestas aplicadas la figura 2 muestra el número de respuestas afirmativas del total de 30 encuestados, por número de ítem.

Figura 2 Resultados



Esta tabla presenta los resultados a las respuestas afirmativas de los 35 ítem incluidos en las encuestas aplicados a 30 estableciemientos ubicados en la Ciudad de Ensenada , B.C..

El entorno externo que se presenta en el ámbito económico, presenta dificultades para los negocios ya que el valor de dólar en los últimos dos años ha sido muy volátil, considerando que las rentas que ellos pagan son en dólares, esto afecta de forma considerable las utilidades del negocio. Solo pocos muestran interés en exportar sus productos como una oportunidad de acaparar nuevos mercados. A pesar de la inestabilidad económica los sueldos de los trabajadores son fijos y en algunos establecimientos es mixto tienen sueldo base más comisión. En el ámbito social, cultural, demográfico y ambiental, tiene dos vertientes, la demanda local no es muy elevadas dado que la cultura local no muestra interés en adquirir sus productos, sin embargo en cuanto a la demanda turística, sus productos son apreciados, sin embargo la competencia informal, es decir los negocios colocados sobre la calle, carentes de un local o del pago de impuestos afectan en gran manera sus ventas, sin embargo los precios de sus productos están fijados de acuerdo a la demanda local. En el ámbito político legal, manifiestan tener ciertas inquietudes respecto a las recientes modificaciones en del Tratado de Libre comercio de América del Norte (TLCAN), ya que podría tener repercusiones en su demanda extranjera, el hecho de que la integración con Estados Unidos se vea disuelta, o disminuida. Respecto a los factores competitivos, el 30% manifiestan tener alianzas o apoyo con instituciones gubernamentales, sin embargo no existe alianzas entre los comerciantes, lo cual puede convertirse en un oportunidad para impulsar su industria creando con esto una ventaja competitiva, evitando la rivalidad domestica y fortaleciendo la rivalidad extranjera (Porter, 1991).

En el análisis interno, como se manifestó al inicio, son organizaciones familiares, las cuales carecen de formalidades, como son una adecuada estructura organizacional, no existen manuales organizacionales, ni reglamentos. La inducción es muy básica, se indica al empleado sus funciones y sus responsabilidades, no se da una capacitación especializada, tienen un alto rotación de personal debido a esto. Para la contratación de personal se implementa el proceso básico, la motivación es baja, solo el 30% manifiesta que la iniciativa de sus trabajadores apoya las ventas del negocio, y que tienen una buena relación con el personal. En aspectos como son el marketing, carecen de estrategias de publicidad no utilizan los medios de comunicación, en realidad su clientes llegan por si solos, cuestión que podría representar una oportunidad para acaparar un mercado potencial entre la demanda local, la cual parecen no interesarles. El 60% de los establecimientos utiliza el outsourcing como alternativa para llevar su contabilidad y cumplir con la formalidad de su negocio ante Secretaría de Hacienda y Crédito Público. Y el 30% utiliza algún programa para llevar el control de su negocio. Lo anterior muestra como estas organizaciones tienen un enorme potencial de crecimiento, permanecía en el mercado, pero debido a la falta de una adecuada planeación estratégica, su permanencia y/o crecimiento continuamente se ve amenazada por el entorno externo tan cambiante, y no verse favorecidos por los beneficios de una planeación estratégica, que provoque una mejor comunicación comprensión y compromiso, por parte de todos los involucrados en la organización (David, 2013).

CONCLUSIONES

En este primer acercamiento a los microempresarios de artesanías se encontró un alto rechazo y resistencia por parte de ellos, sin embargo con un gran potencial para proponer y asesorar a estos microempresarios a darle formalidad a sus negocio. Se observaron muchas carencias y deficiencias en su forma de operar en el ámbito interno, lo cual los deja muy vulnerables por el entorno externo. El 70% de los encuestados presentan deficiencias en estructura, en el manejo de sus recursos humanos, al ser negocios familiares, consideran innecesario establecer una estructura formal que denote niveles jerárquicos, manuales donde se describa las funciones de cada uno, o de una motivación adecuada para evitar la rotación de personal. Se pretende dar continuidad a este proyecto con sesiones focus group donde se pueda obtener mayor confianza por parte de los microempresarios, y se logre plantear un adecuada pleneación estratégica para sus negocios.

REFERENCIAS

Arón, N. (2015). Impactos de la homologación del IVA en Baja California. El Colegio de la Frontera Norte.

Banco Mundial & Corporación Financiera Internacional (2014). Doing Business en México 2014. Entendiendo las regulaciones para las pequeñas y medianas empresas. Banco Internacional para la construcción y el Desarrollo/ Banco Mundial. Washington.

David, F. (2013). Conceptos de Administración estratégica. (14 ed.). México: Pearson.

Flanklin, E. (2007). Auditoría Adminstrativa. Gestión estrategica del cambio. (2nda ed.) México: Mc. Graw Hill.

García, J. (2015). Hunden rentas costosas a comercio de la zona R1. Frontera.info. Consultado el 18 de febrero de 2016 en: http://www.frontera.info/EdicionEnlinea/Notas/Noticias/28072015/993399-Hunden-rentas-costosas-a-comercio-de-la-zona-R1.html

Gobierno del Estado de Baja California. (2015). Programa Estatal de Desarrollo Económico 2015-2019. COPLADE.

Hernández, S. R.; Fernández, C. & Baptista L. (2014). Metodología de la Investigación. (6a ed). México: Mc Graw Hill.

Hitt, Ireland, Hoskisson (2008). Administración estratégica. (7ma ed.). México: CENGAGE.

Instituto Nacional de Estadística y Geografía (INEGI). DENUE interactivo consultado el 18 de febrero de 2016 en: http://www3.inegi.org.mx/sistemas/mapa/denue/default.aspx

Jiménez, J. (2011). Dirección estratégica. Madrid: Ed. Pirámide.

Tapia, M. (2015). MiNegocioMexico.mx. Datos abiertos para proteger la informalidad. IMCO, consultado el 18 de febrero de 2016 en: http://imco.org.mx/banner_es/minegociomexico-mx-datos-abiertos-para-proteger-la-formalidad/

Wheelen, T. & Hunger, D. (2007). Administración Estratégica y Política de Negocios. Concetos y Casos. (10ma ed.). México: Ed. Pearson.

RECONOCIMIENTO

Los autores agradecen el apoyo financiero recibido a Programa para el Desarrollo Profesional Docente (PRODEP, 2016) que permitió la presentación y publicación de este trabajo.

BIOGRAFÍA

Dra. Olivia Denisse Mejía Victoria, Coordinadora de la Evaluación Colegiada de la Facultad de Ciencias, Administrativas y Sociales de la Universidad Autónoma de Baja California. Campus Valle Dorado Blvd. Zertuche y Blvd. De los Lagos S/N. Unidad Universitaria Fracc. Valle Dorado. Ensenada, B.C. C.P. 22890.

Mtra. Laura Lilian Estrada Terán, Profesora de asignatura de la Facultad de Ciencias, Administrativas y Sociales de la Universidad Autónoma de Baja California. Blvd. Zertuche y Blvd. De los Lagos S/N. Unidad Universitaria Fracc. Valle Dorado. Ensenada, B.C. C.P. 22890.

Mtro. Rodolfo Novela Joya, Profesor-Investigador. Coordinador de la Licenciatura en Administración de Empresas de la Facultad de Ciencias, Administrativas y Sociales de la Universidad Autónoma de Baja California. Campus Valle Dorado Blvd. Zertuche y Blvd. De los Lagos S/N. Unidad Universitaria Fracc. Valle Dorado. Ensenada, B.C. C.P. 22890.

Dra. Mónica Fernanda Aranibar Profesora-Investigadora de la Facultad de Ciencias Administrativas y Sociales de la Universidad Autónoma de Baja California. Campus Valle dorado. Blvd. Zertuche y Blvd. De los Lagos S/N. Unidad Universitaria Fracc. Valle Dorado. Ensenada, B.C. C.P. 22890.

ANÁLISIS DE LAS CAPACIDADES OPERATIVAS EN EMPRESAS MANUFACTURERAS

Nidia Estela Hernández Castro, Universidad Autónoma de Coahuila
Zóchitl Araiza Garza, Universidad Autónoma de Coahuila
Edna Isabel de la Garza Martínez, Universidad Autónoma de Coahuila
Víctor Arturo Barboza Álvarez, Universidad Autónoma de Coahuila

RESUMEN

Las capacidades operativas se refieren a la utilización de la infraestructura y conocimientos disponibles para fabricar productos y servicios que optimicen su uso, con el fin de lograr niveles de eficiencia y productividad en las empresas. Por lo anterior, este estudio pretende identificar el nivel de desarrollo de las capacidades operativas que poseen una muestra de cinco empresas manufactureras de la región centro del estado de Coahuila, así como también, analizar la relación que existe entre estas capacidades operativas. La metodología empleada fue de enfoque cuantitativo y consistió en la aplicación de un cuestionario estructurado a 270 empleados de nivel medio/superior a finales del año 2015; la información se analizó a través del software estadístico SPSS aplicando el Coeficiente de Correlación Rho de Spearman. Entre los resultados más relevantes se encontró que las capacidades operativas más desarrolladas en las empresas de estudio son: la capacidad de innovación (4.04) y la capacidad de mejora (4.02). Así mismo se encontró que la capacidad de personalización tiene una relación significativa de 0.67 con la capacidad de respuesta, y la capacidad de cooperación tiene una relación significativa de 0.63 con la capacidad de mejora, estos resultados sugieren que las capacidades operativas de las empresas para personalizar su producción y la cooperación con sus clientes y proveedores incrementan la capacidad de respuesta y el mejoramiento del desempeño.

PALABRAS CLAVE: Capacidades operativas, capacidad de innovación, capacidad de mejora, capacidad de cooperación.

ANALYSIS OF OPERATIONAL CAPABILITIES IN MANUFACTURING COMPANIES

ABSTRACT

Operational capabilities refer to the use of the infrastructure and knowledge available to manufacture products and services that optimize their use, in order to achieve levels of efficiency and productivity in companies. Therefore, this study aims to identify the level of development of the operational capabilities of a sample of five manufacturing companies in the central region of the state of Coahuila, as well as to analyze the relationship between these operational capabilities. The methodology used was a quantitative approach and consisted in the application of a structured questionnaire to 270 employees medium/higher level at the end of the year 2015; The information was analyzed using the SPSS statistical software using the Spearman Rho Correlation Coefficient. Among the most relevant results it was found that the most developed operational capabilities in the study companies are: the capacity for innovation (4.04) and the capacity for improvement (4.02). It was also found that the personalization capacity has a significant relationship of 0.67 with the responsiveness, and the cooperative capacity has a significant relationship of 0.63 with the capacity for improvement, these results suggest that the operational capabilities of the companies to customize Its production and cooperation with its customers and suppliers increase responsiveness and performance improvement.

JEL: O32

KEY WORDS: Operational capabilities, Capacity for innovation, capacity for improvement, capacity for cooperation.

INTRODUCCIÓN

Se ha considerado que la competitividad y el desempeño económico de las empresas están influenciados por sus capacidades operativas, debido a que las organizaciones son consideradas como una gran red de rutinas en sus diferentes procesos de producción, el monitoreo del desempeño de las distintas rutinas de negocio, el seguimiento de las actividades de control y en la formulación de estrategias (Grant, 1991). Por ello, es importante construir e integrar las capacidades organizacionales necesarias, dentro de las rutinas y procesos, proporcionando a la empresa una fuente potencial de ventaja competitiva (Peng, Schroeder, & Shah, 2008; Wu, Melnyk, & Flynn, 2010).

De tal modo, Kraaijenbrink, Spender, & Groen (2010), sugieren la utilización de métodos empíricos de investigación que se extiendan hacia enfoques basados en procesos, es decir que analicen los grupos de recursos y capacidades, y la forma en que éstos se despliegan en procesos organizacionales. Indican que solamente de esta manera se estará en condición de comprender los recursos y capacidades que son fuentes de ventaja competitiva sostenible, y la forma en la que algunas empresas son capaces de tener un mejor desempeño con respecto a sus competidores. La era actual se ha distinguido por una gran competencia global, gran diversidad de los mercados, cambios en los requerimientos de los clientes, en la manufactura avanzada y en las tecnologías de la información; en el centro de dichos cambios se localizan los cada vez mayores, requerimientos individualizados de los clientes (Tu, Vonderembse, & Ragu-Nathan, 2001). Por lo anterior, las empresas deben aprender a transformar sus esquemas de comportamiento al reconfigurar sus procesos productivos y mantener la calidad de sus artículos (Pavlou & El Sawy, 2011; Zhang, Vonderembse, & Lim, 2003).

El objetivo de esta investigación es identificar el nivel de desarrollo de las capacidades operativas, así como también, analizar la relación que existe entre estas capacidades en cinco empresas manufactureras de la región centro del estado de Coahuila. Con los resultados de esta investigación se obtendrá información valiosa para los empresarios, no solamente de empresas grandes, sino también de pequeñas y medianas empresas para establecer estrategias que fomenten y continúen desarrollando sus capacidades operacionales que incidan en el desempeño operativo de las mismas y les permita ser más competitivas. El presente trabajo se ha organizado en tres apartados: primeramente se presenta una revisión de literatura relacionada con el tema de las capacidades operativas. En un segundo apartado se describe el método utilizado, incluyendo las características de las organizaciones participantes y la operacionalización de variables; en una siguiente sección se incluyen los resultados derivados de la información recabada y finalmente, se presentan las conclusiones de este trabajo y las líneas futuras de investigación.

REVISIÓN LITERARIA

El término de capacidades no es reciente (Day, 1994; Leonard-Barton, 1992), su significado ha sido discutido anteriormente y pueden encontrarse antecedentes en los trabajos realizados por Selznick en 1957, y Penrose en 1959 (Day, 1994). Flynn, Wu y Melnyk (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). En esencia, una capacidad operativa es una rutina o un grupo de rutinas que interactúan (Grant, 1991).

Del mismo modo (Helfat & Peteraf, 2003), las conciben como habilidades organizacionales que permiten desarrollar un grupo coordinado de tareas, utilizando los recursos disponibles, a fin de lograr un resultado final predeterminado. De acuerdo a Leonard-Barton (1992), una de las descripciones más claras de este concepto es la propuesta por Teece, Pisano y Shuen en 1997, para quienes las capacidades son el grupo 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 campo empresarial determinado. En resumen, las capacidades son procesos dinámicos, específicos a la empresa y dependientes de su trayectoria; no se encuentran disponibles en el mercado, son difíciles de copiar y se acumulan como resultado de un proceso de aprendizaje continuo (Dávila, 2010). Una capacidad puede visualizarse como la fortaleza o eficiencia del grupo de rutinas interrelacionadas para llevar a cabo determinadas tareas (Peng, Schroeder y Shah, 2008). Luego, para una organización resultan relevantes no solamente los recursos que tiene sino lo que hace con ellos (Ndofor, Sirmon, & He, 2011), y es por esto que debe precisarse que la creación de capacidades no es el resultado únicamente de juntar o agregar varios recursos (Grant, 1991). Contar con las mejores capacidades, así como tener la mejor tecnología, permite que las firmas elijan e implementen de forma eficiente las actividades necesarias para producir y entregar bienes o servicios a sus clientes (Collis, 1994). Sin embargo, debe señalarse que si el propósito es exceder el desempeño de los competidores, es necesario que las capacidades se desplieguen de forma superior (Day, 1994). Las capacidades son cruciales para comprender y explicar la variabilidad en el desempeño (Flynn, Wu, & Melnyk, 2010).

Capacidad de Mejora

Flynn et. al. (2010) y Wu et al. (2010) se refieren a las capacidades de mejora como el grupo 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. Estas capacidades se enfocan en el cambio incremental de los procesos, creando pequeños beneficios medibles y de corto plazo que se traducen en un desempeño superior, lo cual requiere procesos muy diferentes y configuración de los recursos más que cambios en los procesos a larga escala y radicales (Peng et al., 2008). De acuerdo con (Benner y Tushman, 2003), la mejora operativa se aplica a las capacidades técnicas actuales para buscar y desarrollar nuevas maneras de hacer el trabajo para atender a los clientes existentes; esta capacidad está muy relacionada con la estrategia de explotación de Benner y Tushman (2003), la cual tiende a generar innovaciones de carácter incremental y está enfocada en habilidades, procesos y rutinas relacionadas con el refinamiento, la implementación, la eficiencia, la producción y la selección (Peng et al., 2008).

Capacidad de Cooperación

Flynn et. al. (2010) y Wu et al. (2010) se refieren a las capacidades de cooperación como las habilidades diferenciadas, procesos y rutinas para la creación de relaciones sanas y estables con personas de diferentes áreas funcionales internas. Samson y Terziovski (1999) mostraron el concepto de "cliente interno" entendido como la persona o proceso posterior al que realizamos en cada departamento, e indicaron la necesidad de tener un proceso efectivo de comunicación interna, tanto de forma ascendente como descendente. En este tipo de cooperación, los empleados se involucran fuertemente en el proceso de desarrollo de nuevos productos y en el proceso de modificación de los productos actuales, por lo que es frecuente el uso de equipos conformados por individuos de distintas áreas funcionales (Phan, Abdallah y Matsui, 2011)

Capacidad de Personalización

Para algunos (Tu et al., 2001), la capacidad de personalización masiva debería ser una dimensión competitiva importante para las empresas manufactureras que operan en el contexto del siglo XXI, dado el nivel incremental de las demandas de los consumidores, resulta esencial que los directivos comprendan

cómo diseñar y operar los sistemas para rápidamente producir la variedad de bienes y servicios que cubran las necesidades específicas de los clientes, a la par de mejorar la calidad, y mantener altos volúmenes de producción sin modificar los niveles de precios. La competencia global ha estimulado que se incorpore la orientación de servicio al cliente dentro del contexto de la manufactura, forzando a los productores tanto a mantener bajos sus precios, como a producir bienes y servicios personalizados (Tu et al., 2001). La personalización surgió como un nuevo paradigma en la manufactura, teniendo como reto encontrar un balance entre personalizar artículos y lograr costos bajos, su propósito es combinar la eficiencia en costos de la producción en masa, con la efectividad de la personalización (Ahmad, Schroeder, & Mallick, 2010).

Capacidad de Respuesta

La capacidad de respuesta operativa se define como habilidades diferenciadas, procesos y rutinas para reaccionar rápida y fácilmente a los cambios en los insumos o requisitos de salida. Se basa en la construcción de la "capacidad de respuesta" propuesta por Swink y Hegarty (1998). La capacidad de respuesta se refiere a la capacidad de ajustar rápidamente los procesos de fabricación para hacer frente a los cambios en los insumos, los cambios en los recursos o los cambios en los requisitos de producción. Por ejemplo, un proceso de respuesta puede acomodar las variaciones en la calidad de las materias primas o la disponibilidad de tiempo del equipo. Del mismo modo, los procesos de respuesta pueden cambiar los horarios de trabajo, secuencias de trabajo o rutas físicas para hacer frente a cambios inesperados en las necesidades del cliente. De esta manera, los procesos de respuesta son robustos a las variaciones de entrada o demanda (Swink & Hegarty, 1998). Estudios anteriores han demostrado que la capacidad de respuesta al cliente es un determinante importante de la ventaja competitiva (Stalk y Hout, 1990) y está influenciada por las relaciones con los proveedores (Handfield y Bechtel, 2002).

Capacidad de innovación

Los autores Flynn, et. al. (2010) y Wu et al. (2010) 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. La capacidad operativa de innovación se enfoca en la búsqueda de la variación y experimentación para cambiar las trayectorias tecnológicas y las competencias organizacionales relacionadas con esas trayectorias (Benner & Tushman, 2003). La capacidad de innovación, según Schroeder et al. (2002), surge de la conciencia de los avances tecnológicos, así como de la habilidad para adaptar y aplicar la tecnología hacia la satisfacción de las necesidades del mercado o la creación de oportunidades. Uc Heredia et. al. (2008) encontraron en un estudio realizado en 170 pymes manufactureras en Yucatán, México, que i) las empresas de mayor tamaño son más innovadoras, ii) las empresas jóvenes son más innovadoras que las maduras y iii) las empresas con posición tecnologica fuerte-buena son más innovadoras que las de posición débil-mala.

Capacidad de Reconfiguración

Flynn et al. (2010) mencionan que, la capacidad de reconfiguración son las habilidades, procesos y rutinas diferenciadas para llevar a cabo las transformaciones necesarias, a fin de restablecer el ajuste o reconfiguración entre la estrategia operativa y el ambiente del mercado. Indican que a consecuencia de lo anterior, se modifica la configuración de los recursos existentes y se generan nuevas estructuras, buscando la coincidencia con los cambios del entorno. La reconfiguración ha sido conectada con la apropiación, la oportunidad y la eficiencia, ya que los recursos existentes modifican su configuración en nuevas competencias operativas (Zott, 2003). Zhang, Vonderembse y Lim (2003) indican que la flexibilidad en la manufactura es una dimensión crítica de la cadena de valor, y la definen como la habilidad de producir una variedad de artículos en las cantidades que los clientes demandan, manteniendo al mismo tiempo altos desempeños. En la misma vertiente, Govind Menon (2008) apunta que el proceso de reconfiguración implica cualquier cambio en el patrón o grado de configuración entre los recursos nuevos y presentes.

METODOLOGÍA

Este estudio es cuantitativo y transversal, los datos se obtuvieron de una encuesta levantada a 270 empleados de mandos medio y superior en empresas manufactureras de la región centro del estado de Coahuila, a finales del año 2015. El instrumento de medición fue un cuestionario estructurado adaptado de Máynez y Cavazos (2013), el cuestionario contiene seis capacidades operativas y cada una refleja habilidades relevantes y comprobables. Los datos obtenidos se procesaron a través del paquete estadístico SPSS para medir las variables en estudio y establecer las relaciones buscadas. La muestra fue no probabilística, e incluyó a gerentes, supervisores, analistas, ingenieros y técnicos que laboran en el contexto antes descrito. Para la medición de los 38 ítem de las capacidades operativas se utilizaron escalas subjetivas de tipo Likert de 1 a 5 (totalmente en desacuerdo, en desacuerdo, ni de acuerdo ni en desacuerdo, de acuerdo, totalmente de acuerdo). Las variables se muestran en la Tabla 1.

Tabla 1: Operacionalización de las Variables

Variable	Definición	Ítems
Capacidad de mejora	Orientada a la habilidad para incrementar la eficiencia y productividad de los recursos existentes.	5
Capacidad de cooperación	Consiste en habilidades diferenciadas, procesos y rutinas para crear relaciones saludables y estables con personas de diversas áreas funcionales internas, así como con socios externos de la cadena de suministro.	12
Capacidad de personalización	Consiste en habilidades diferenciadas, procesos y rutinas para la creación de conocimiento mediante la ampliación y personalización de procesos y sistemas de operaciones únicos, orientados a las necesidades del cliente.	5
Capacidad de respuesta	Se refiere a la velocidad con la cual se toman acciones para responder a las cambiantes necesidades de los clientes, de forma efectiva y rentable.	5
Capacidad de innovación	Se centra en el cambio radical. Representa las habilidades diferenciadas, procesos y rutinas para mejorar radicalmente los procesos operativos existentes o para crear e implementar nuevos y singulares procesos de fabricación.	6
Capacidad de Reconfiguración	Consiste en la diferenciación de habilidades, procesos y rutinas para realizar cualquier transformación necesaria para restablecer el ajuste entre la estrategia de operaciones y el entorno de mercado.	5

En esta tabla se muestra la operacionalización de las seis capacidades operativas.

Posteriormente, para medir la relación entre las capacidades operativas desarrolladas en las empresas en estudio, se utilizó la técnica del coeficiente *Rho de Spearman*, ya que los ítems fueron establecidos en escala ordinal estableciendo categorías de menor a mayor. 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 capacidades operativas, para posteriormente mostrar la relación que existe entre las mismas.

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 mostrados en la Tabla 2: El 74.4% de los participantes son hombres, el 80.4% cuenta con estudios a nivel licenciatura o superior, y aproximadamente el 66.7% tiene 40 años o menos.

Tabla 2. Perfil de los Participantes (n=270)

Características	No. de Personas	Porcentaje
Sexo		
Hombre	201	74.4%
Mujer	69	25.6%
Escolaridad		
Preparatoria terminada	20	7.4%
Carrera profesional no terminada	24	8.9%
Carrera profesional terminada	169	62.6%
Maestría	48	17.8%
Otra	9	3.3%
Edad		
Menor de 20años	8	3.0%
Entre 20 y 30 años	69	25.6%
Entre 31 y 40 años	103	38.1%
Entre 41 y 50 años	76	28.1%
Entre 51 y 60 años	14	5.2%

Esta Tabla muestra los datos sociodemográficos de los encuestados que respondieron el cuestionario con relación al sexo, nivel de escolaridad y edad.

Estadística Descriptiva de las Capacidades de Mejora, de Cooperación, de Personalización, de Respuesta, de Innovación y de Reconfiguración en las Grandes Empresas del Sector Manufacturero en Estudio

En la Tabla 3 se presenta un resumen de las seis capacidades operativas, en la cual se identifica que las puntuaciones más altas de la media se encuentran en la capacidad de innovación (4.04) y en la capacidad de mejora (4.02) y la puntuación menor de la media es de la capacidad de reconfiguración (3.81). Con estos resultados se identificó que las empresas cuentan con habilidades, procesos y rutinas para mejorar o crear procesos operativos, así como con habilidades para incrementar la eficiencia y productividad de los recursos existentes. Por otro lado en cuanto a la capacidad de reconfiguración, tal parece que les falta un poco ajustar la estrategia de operaciones con el entorno de mercado.

Para el análisis de correlación, se consideró utilizar la correlación Rho de Spearman en las asociaciones a calcular. Los resultados (Tabla 3) reflejan asociaciones significativas ($p<0.01$) positivas en todos las dimensiones de las capacidades operativas. Las capacidades que muestran las correlaciones mas fuertes son: la *capacidad de personalización* con la *capacidad de respuesta* (r=0.67**) lo que sugiere que a una mayor capacidad de personalización mayor será la capacidad de respuesta; y la *capacidad de cooperación* con la *capacidad de mejora* (r=0.63**), lo que sugiere a mayor cooperación mayor capacidad de mejora.

Tabla 10: Estadísticos Descriptivos y Correlaciones entre las Capacidades Operativas (n=270)

Capacidades Operativas	Media	Desviación Estandar	Mejora	Cooperación	Personalización	Capacidad de respuesta	Innovación	Reconfiguración
Mejora	4.02	0.85	1					
Cooperación	3.93	0.84	0.63(**)	1				
Personalización	3.96	0.87	0.43 (**)	0.60(**)	1			
Capacidad de respuesta	3.95	0.87	0.44(**)	0.56(**)	0.67(**)	1		
Innovación	4.04	0.79	0.43(**)	0.49(**)	0.52(**)	0.55(**)	1	
Reconfiguración	3.81	0.86	0.45(**)	0.57(**)	0.53(**)	0.55**)	0.60(**)	1

***p<0.01. Estadísticos descriptivos de las capacidades operativas donde se aprecia que las dos capacidades más desarrollados en las empresas fueron: la capacidad de innovación (4.04) y la capacidad de mejora (4.02); por otro lado, la capacidad de reconfiguración es la menos desarrollada (3.81). Así mismo la correlación existente entre ellas donde se aprecia que la correlación más fuerte se da entre la Capacidad de Respuesta y la Capacidad de Personalización, seguida por la Capacidad de Cooperación y la Capacidad de Mejora.*

CONCLUSIONES

El presente trabajo de investigación tuvo como objetivo identificar el nivel de desarrollo de las capacidades operativas, así como también, analizar la relación que existe entre estas capacidades en cinco empresas manufactureras de la región centro del estado de Coahuila. Aunado a lo anterior, esta investigación se ha limitado a explorar las relaciones entre las mencionadas capacidades únicamente con las herramientas de análisis de Rho de Spearman.

Este estudio demuestra en base a los resultados que, los empresas analizadas presentan un buen nivel de desarrollo en las seis capacidades operativas; esto lo demuestra el análisis de las medias donde las valoraciones mas altas las obtuvieron las capacidades de innovación con 4.04 y las capacidades de mejora con 4.02, seguidas por poca diferencia, las capacidades de personalización con 3.96, las capacidades de respuesta con 3.95, las capacidades de cooperación con 3.93 y finalmente con la menor valoración, las capacidades de reconfiguración con 3.81. Estos resultados tienen sustento con la literatura, la cual indica que al identificar e integrar estas capacidades la empresa obtiene una fuente potencial de ventaja competitiva (Peng, Schroeder, & Shah, 2008; Wu, Melnyk, & Flynn, 2010). Por otro lado, aplicando Rho de Spearman para identificar las correlaciones entre las capacidades, se detectó que todas presentan relación positiva y significativa entre ellas. Sobresaliendo las correlaciones entre la *capacidad de personalización* con la *capacidad de respuesta* (r=0.67**), y la *capacidad de cooperación* con la *capacidad de mejora* (r=0.63**), estos resultados sugieren que las capacidades operativas de las empresas para personalizar su producción y la cooperación con sus clientes y proveedores incrementan la capacidad de respuesta y el mejoramiento del desempeño. Entre las futuras líneas de investigación que se generaron con los resultados encontrados en este trabajo, se recomienda comprobar las relaciones causales entre estas capacidades y con otras variables relacionadas con el tema; con el fin de proponer estrategias para que las firmas logren obtener una ventaja competitiva sostenible a través del incremento en sus capacidades.

REFERENCIAS

Ahmad, S., Schroeder, R. G., & Mallick, D. N. (2010). The relationship among modularity, functional coordination, and mass customization. Implications for competitiveness. European Journal of Innovation Management, 13 (1), 46-61.

Amit, R., & Schoemaker, P. J. H. (1993). Strategic Assets and Organizational Rent. Strategic Management Journal, 14 (1), 33-46.

Benner, M. M., y Tushman, M. L. (2003). Exploitation, exploration, and process management: The productivity dilemma revisited. Academy of Management Review, 28(2), 238–256.

Collis, D. J. (1994). Research Note: Hoy valuable are organizational capabilities? Strategic Management Journal, 15 (Supplement: Trustworthiness as a Source of Competitive Advantage), 143-152.

Dávila, J. C. (2010). The creation of organizational capabilities: evidence from a multinational company. Management Research: The Journal of the Iberoamerican Academy of Management, 8 (3), 183-202.

Day, G. S. (1994). The capabilities of Market-Driven Organizations. The Journal of Marketing, 58 (4), 37-52.

Flynn, B. B., Wu, S. J., & Melnyk, S. (2010). Operational capabilities: Hidden in plain view. Business Horizons, 53 (3), 247-256.

Grant, R. (1991). A resource based theory of competitive advantage: Implications for strategy formulation, California Management Review, 33(3). pp. 114-135.

Govind Menon, A. (2008). Revisiting Dynamic Capability. IIMB Management Review (Indian Institute of Management Bangalore), 20 (1), 22-33.

Helfat, C. E., & Peteraf, M. A. (2003). The dynamic resource-based view: Capability Lifecfycles. Strategic Management Journal, 24 (10), 997-1010.

Handfield, R. B., & Bechtel, C. (2002). The role of trust and relationship structure in improving supply chain responsiveness. Industrial Marketing Management, 31(4), 367–382

Kraaijenbrink, J., Spender, J.-C., & Groen, A. J. (2010). The Resource-Based View: A Review and Assessment of Its Critiques. Journal of Management, 36 (1), 349-372.

Leonard-Barton, D. (1992). Core Capabilities and Core Rigidities: A Paradox in Managing New Product Development. Strategic Management Journal, 13 (Special Issue: Strategy Process: Managing Corporate Self-Renewal), 111-125.

Máynez, G.A.; Cavazos, A.J. (2013). Capacidad operativa para innovar y ventaja competitiva: análisis desde la percepción de actores clave en el sector productivo fronterizo.

Ndofor, H. A., Sirmon, D. G., & He, X. (2011). Firm resources, competitive actions and performance: investigating a mediated model with evidence from the in-vitro diagnostics industry. Strategic Management Journal, 32 (6), 640-657.

Phan, A. C., Abdallah, A. B., y Matsui, Y. (2011). Quality management practices and competitive performance: Empirical evidence from Japanese manufacturing companies. Int. J. Production Economics, 133, 518-529.

Pavlou, P. A., & El Sawy, O. A. (2011). Understanding the Elusive Black Box of Dynamic Capabilities. Decision Sciences, 42 (1), 239-273.

Peng, D. X., Schroeder, R. G., & Shah, R. (2008). Linking routines to operations capabilities: A new perspective. Journal of Operations Management, 26 (6), 730-748.

Samson, D., y Terziovski, M. (1999).The relationship between total quality management practices and operational performance. Journal of Operations Management, 17, 393-409.

Schreyogg, G., & Kliesch-Eberl, M. (2007). How dynamic can organizational capabilities be? Towards a dual-process model of capability dynamization. Strategic Management Journal, 28(9), 913-933.

Schroeder, R. G., Bates, K. A., y Junttila, M. A. (2002). A Resource-Based View of Manufacturing Strategy and the Relationship to Manufacturing Performance. Strategic Management Journal, 23 (2), 105-117.

Stalk, G., & Hout, T. (1990). Competing against time: How time based cometition is re-shaping global markets. Free Press, New York.

Swink, M., & Hegarty, W. H. (1998). Core manufacturing capabilities and their links to product differentiation. International Journal of Operations & Production Management, 18 (4), 374-396.

Teece, D., Pisano, G. y Shuen. A. (1997). Dynamic capabilities and strategic management. Strategic Management Journal, 18 (7), 509-533.

Tu, Q., Vonderembse, M. A., & Ragu-Nathan, T. S. (2001). The impact of time-based manufacturing practices on mass customization and value to customer. Journal of Operations Management, 19 (2), 201-217.

Uc Heredia, L., García Pérez de Lema, D., Bastida A. y Francisco J. (2008) Los sistemas de control de gestión y la innovación: Su efecto sobre el rendimiento de las PYMES. Actualidad Contable FACES, Año 11 Nº 17, Julio-Diciembre 2008. Mérida. Venezuela. (135-152).

Wu, S. J., Melnyk, S. A., & Flynn, B. B. (2010). Operational Capabilities: The Secret Ingredient. Decision Sciences, 41 (4), 721-754.

Zhang, Q., Vonderembse, M. A., & Lim, J.-S. (2003). Manufacturing flexibility: defining and analyzing relationships among competence, capability, and customer satisfaction. Journal of Operations Management, 21 (2), 173-191.

Zhang, Q., Vonderembse, M. A., & Lim, J.-S. (2003). Manufacturing flexibility: defining and analyzing relationships among competence, capability, and customer satisfaction. Journal of Operations Management, 21 (2), 173-191.

Zott, C. (2003). Dynamic capabilities and the emergence of intraindustry differential firm performance: Insights from a simulation study. Strategic Management Journal, 24 (2), 97-125.

BIOGRAFÍA

Nidia Estela Hernández Castro, Maestra en Administración de Sistemas de Información y candidata al grado de doctor en Administración y Alta Dirección, actualmente se encuentra adscrita a la Universidad Autónoma de Coahuila como profesora de tiempo completo, ha escrito artículos en revistas arbitradas e indexadas. Dirección institucional: Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, carretera 57 Km. 4.5, Monclova, Coahuila, México.

Zóchitl Araiza Garza, Doctora en Administración, actualmente se encuentra adscrita a la Universidad Autónoma de Coahuila como profesora de tiempo completo, es miembro del SNI, ha escrito artículos en revistas arbitradas e indexadas. Dirección institucional: Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, carretera 57 Km. 4.5, Monclova, Coahuila, México.

Edna Isabel de la Garza Martínez, Maestra en Administración y candidata al grado de doctor en Administración y Alta Dirección, actualmente se encuentra adscrita a la Universidad Autónoma de Coahuila como profesora de tiempo completo, ha escrito artículos en revistas arbitradas e indexadas. Dirección institucional: Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, carretera 57 Km. 4.5, Monclova, Coahuila, México.

Víctor Arturo Barboza Álvarez, alumno de licenciatura de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, colabora en los proyectos de investigación desarrollados por la maestra Hernández. Dirección institucional: Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, carretera 57 Km. 4.5, Monclova, Coahuila, México.

MODELO DE IMPLEMENTACIÓN DE COMPETENCIAS AL PROGRAMA EDUCATIVO DE LA LICENCIATURA DE CONTADURÍA PÚBLICA DE LA BUAP

Sandra Alicia Salgado Guzmán, Benemérita Universidad Autónoma de Puebla, México
Guadalupe Inés Solís Salazar, Benemérita Universidad Autónoma de Puebla, México
Rosa María Solís Salazar, Benemérita Universidad Autónoma de Puebla, México
Delfino Amando Montiel Rodríguez, Benemérita Universidad Autónoma de Puebla, México

RESUMEN

El objetivo de esta investigación es estructurar un Modelo de Competencias que permita el desempeño idóneo para la inserción en el campo laboral del egresado de la Facultad de Contaduría Pública (FCP) de la Benemérita Universidad Autónoma de Puebla (BUAP). Se enfoca en la necesidad de una adecuación en el Modelo Universitario Minerva (MUM) en términos sistémicos, instrumentales, interpersonales y pertinentes en su contexto social. En este caso se hace necesario la integración de un perfil de egreso de carácter general que además de contener conocimientos, habilidades y valores, incluya los cuatro pilares de la educación: saber ser, saber hacer, saber conocer y saber convivir; un Plan Educativo integral basado en este modelo de competencias debe autorregular procesos de aprendizaje y ser flexible, propuesta que se centra en un horizonte de búsqueda de vocación profesional con calidad de vida. Tomando como punto de partida el Primer Estudio de Pertinencia del Programa Académico de la Licenciatura de Contaduría Pública ***de la BUAP*** *realizado por el Maestro Kimnor Mauleón Muñoz, en el que se considera la percepción de egresados y empleadores* en torno a la pertinencia del perfil de carrera, tanto en general, como hacia el mercado laboral.

PALABRAS CLAVE: Modelo de Competencias, perfil de egreso, pilares de la educación, vocación profesional, mercado laboral.

IMPLEMENT MODEL OF COMPETENCIES TO THE EDUCATIONAL PROGRAM FROM THE BACHELOR DEGREE IN ACCOUNTING BUAP

ABSTRACT

The aim of this research is to structure a competency model that suitably performs for the insertion of the graduates of the College of Public Accounting (FCP, by its acronym in Spanish) of Benemérita Autónoma de Puebla (BUAP) to the working field. It focuses on the need for an adaptation of the Minerva College Model (MUM, by its acronym in Spanish) in systemic, instrumental, interpersonal and relevant terms within its social context. In this case, it is necessary the merging of a general profile which includes the four pillars of learning (learning to be, learning to do, learning to learn, and learning to live) and which contains knowledge, skills, and values. A comprehensive educational plan based on this model of competencies must regulate processes of learning and must be a flexible proposal that focuses on a horizon of a personal quest for a professional vocation with quality of life. Taking as a starting point the first study of relevance of BUAP's curriculum for the degree in accounting, conducted by Maestro Kimnor Mauléon Muñoz, in which the perception of graduates and employers on the relevance of the career profile, both in general, and towards the labor market, is considered.

JEL: A2, A22, A220

KEYWORDS: Competency model, graduate profile, pillars of learning, professional vocation, labor market.

INTRODUCCIÓN

Esta investigación tiene como objetivo diseñar metodológicamente y con un enfoque constructivista-humanista un modelo para la implementación de competencias en el Programa Educativo (PE) de la Licenciatura en Contaduría Pública que permitan a sus estudiantes construir aprendizajes significativos, cuando se adaptan las competencias a los programas de estudio, alineándolas al perfil de egreso y considerando la planeación didáctica, las estrategias de aprendizaje-enseñanza y los criterios de evaluación de aprendizaje. Lo que permite desarrollar en los estudiantes competencias de autogestión, aprendizaje autónomo (Organización y Planeación) y auto organizarse. Para establecer claridad en el tema se presenta bajo la siguiente estructura:

Modelo Universitario Minerva y PE de la Licenciatura en Contaduría Pública.
Competencias y su adaptación al PE de la Licenciatura en Contaduría Pública, alineándolas al perfil de Egreso
Diseño del Modelo de Implementación de Competencias para el PE
Planeación Didáctica y Estrategias de Aprendizaje-Enseñanza
Evaluación del Aprendizaje basado en Competencias

REVISIÓN LITERARIA

¿Qué Son las Competencias en la Educación Superior?

La Benemérita Universidad Autónoma de Puebla considera al estudiante eje central de su Modelo Universitario Minerva (MUM), por ende, para la Facultad de Contaduría Pública (FCP) la formación de Capital Humano acorde a la sociedad del conocimiento y a las necesidades del contexto laboral a nivel local e internacional. Retomando el Tuning – América Latina "trabajo conjunto que busca y construye leguajes y mecanismo para la comprensión recíproca de los sistemas de enseñanza superior que faciliten los procesos de reconocimiento de carácter transnacional y transregional. Ha sido concebido como un espacio de reflexión de autores comprometidos con la educación superior, que a través de la búsqueda de consensos, contribuye para avanzar en el desarrollo de titulaciones fácilmente comprables y comprensibles, de forma articulada, en América Latina"(Beneitone… 2007).

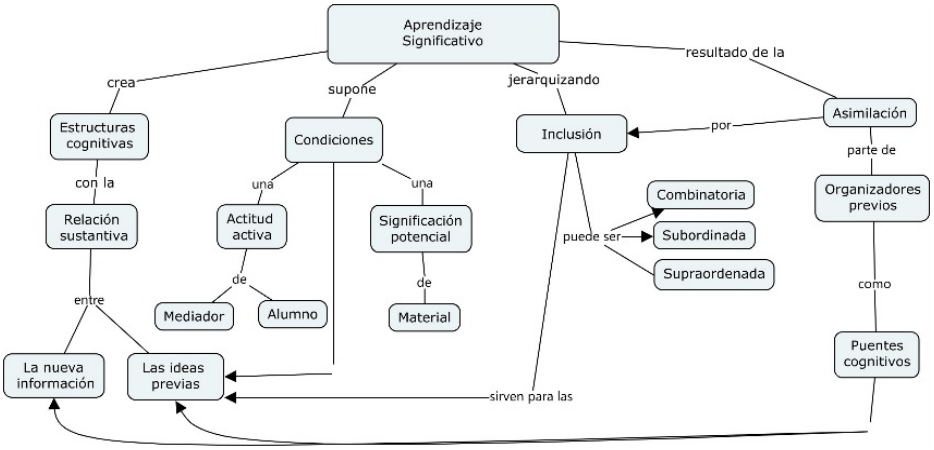
La metodología Tunning – América Latina contempla cuatro líneas de trabajo:
Competencia Genéricas y Específicas de las áreas temáticas
Enfoques de enseñanza, aprendizaje y avaluación de estas competencias
Créditos académicos
Calidad de los programas.

Siendo estos el fundamento base de la propuesta de este modelo de implementación de competencias al programa educativo de la Licenciatura de Contaduría Pública de la BUAP y que diseña con la finalidad de apoyar a la adecuación de competencias en el Plan de Estudios semestral 2016, desde la planeación hasta su evaluación en los Programas de Estudios de todas y cada una de las asignaturas contenidas en el nuevo Plan.

Entiéndase por competencia el desempeño la actuación integral de un profesional, lo que implica conocimientos, habilidades, destrezas, actitudes y valores en un contexto ético, se considera que en una competencia existen indicadores como: verbo, objeto, finalidad y condición de idoneidad. Cabe mencionar que en la Educación Superior se debe trabajar con el paradigma de las competencias, es decir no pretende

formar personas que solo "hagan cosas" de forma autómata, debemos resolver problemas y situaciones que nos demanda la sociedad para el bien vivir y convivir, además considerar al "Aprendizaje Significativo" como una relación de conocimientos nuevos con los que se encuentran en la estructura cognitiva, es decir, que el conocimiento debe de ser útil para aplicarse a la vida (Pimienta, 2012), (Figura 1)

Figura 1: Proceso de Aprendizaje Significativo



Fuente:La figura muestra el proceso del aprendizaje significativo, considerando las estructuras cognitivas, las condiciones y la asimilación. (Pimienta 2012)

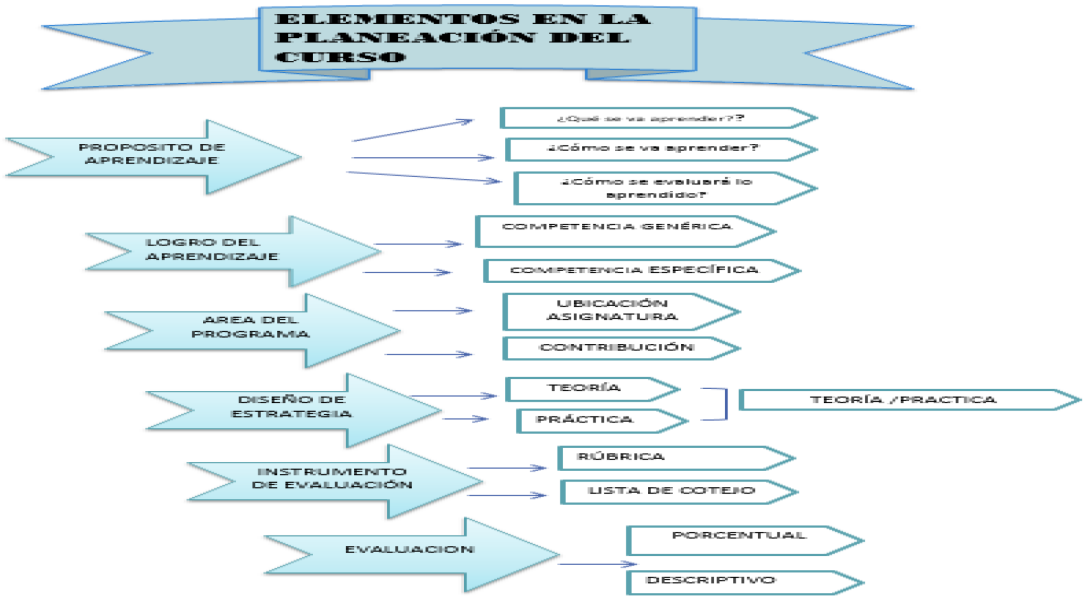
METODOLOGÍA DEL MODELO DE COMPETENCIAS

Planeación de Secuencia Didáctica

El logro de las competencias en un programa de asignatura, necesita focalizar elementos que permitan crear una secuencia de acciones y/o actividades argumentadas que contribuyan en su conjunto con el propósito de aprendizaje, por lo tanto es conveniente proponer un eje rector (Planeación Estratégica/ Planeación Didáctica / Secuencia Didáctica/Planeación de Curso), con el carácter de guía general para el logro del aprendizaje basado en competencias, podrá difundirse a los docentes de la planta académica de la FCP, a quiénes se les debe capacitar en este tipo de enseñanza, observando los principios que rigen el MUM a fin de vincularlos, para alcanzar aprendizaje significativo que pueda ser evaluado para confirmar que la competencia se ha alcanzado, por lo tanto una adecuada planeación debe incluir la siguiente secuencia:

1ro. Plantee el resultado del aprendizaje con las siguientes vertientes: ¿Qué se va aprender? ¿Cómo se va a aprender? Y ¿Cómo se evaluará lo aprendido?, que permita definir las metas que se alcanzarán;
2do. Identifique el logro del aprendizaje en dirección al logro de la competencia, para lo cual el docente elige las actividades que desarrollará el estudiante asimilando el conocimiento y ponerlos en práctica;
3ro. Determine el tipo de competencias específicas que se debe desarrollar en el curso, considerando si la asignatura es teórica, práctica o combinada; este paso resulta fundamental y requiere que el docente tenga pleno dominio de la asignatura y de la competencia a alcanzar, para enfocar las actividades para alcanzar las competencias específicas y por ende cumplir la competencia genérica;
4to. Diseñe la estrategia en función del tipo de aprendizaje pretende alcanzar;
5to. Instrumente la medición y alcance de la competencia de acuerdo a la Unidad de Aprendizaje, que se mide a través de una rúbrica específica;
6to. Evalué el logro de la competencia mediante lista de cotejo, estableciendo los indicadores respectivos.

La figura 2 nos muestra el proceso de esta secuencia didáctica.



Fuente: La Figura 2 no muestra el proceso que guarda la secuencia didáctica partiendo del propósito del aprendizaje, logro del aprendizaje, área programa, diseño de estrategia, instrumento de evaluación y evaluación. Elaboración Propia

Diseño de Estrategias Aprendizaje-Enseñanza

El Plan de Estudios 2016 de la Licenciatura en Contaduría Pública, en plan semestral con un total de ocho periodos, para cumplir con el perfil de egreso se conforma de seis áreas del conocimiento que son: Información Financiera, Jurídico-Fiscal, Negocios, Integración Disciplinaria, Formación General Universitaria y Optativas Disciplinarias con una total de 53 asignaturas de carácter teórico-práctico y en cada uno de sus programas se establecen las competencias genéricas y específicas que debe desarrollar el estudiante para el logro de una formación profesional integral. La Figura 4 nos muestra estas seis áreas del conocimiento.

Estrategias Didácticas

La nueva sociedad del conocimiento exige un conocimiento sistemático, construcción de mejores modelos mentales y de aprendizaje colaborativo, para lo que el docente debe diseñar estrategias didácticas que le permitan al estudiante aprender a pensar como proceso cognitivo y aprender a aprender cómo proceso meta cognitivo, para formar profesionales capaces de auto gestionar el aprendizaje para la vida. (Tabla 1)

Tabla 1: Estrategias Didácticas Correlacionadas Por Área y Nivel De Conocimiento

Áreas **Nivel de conocimiento**	**Información Financiera**	**Jurídico Fiscal**	**Negocios**	**Integración Disciplinaria**	**Formación General Universitaria**	**Optativas Disciplinarias**
Cognitivas Declarativas	Análisis y síntesis Lluvia de ideas Mapa conceptual Video Cuadro sinóptico	Informe de lectura Resumen Ensayo Cuadro sinóptico	Análisis Lluvia de Ideas Mapa conceptual	Análisis Investigación	Análisis Síntesis de Lectura Línea de Tiempo	Análisis Red semántica
Meta cognitivas Procedimentales	Mapa mental Mapa de Arcoíris Simulador Aula invertida	Mapa mental Mapa de Arcoíris Aula invertida	Simulador Aula invertida Preguntas intercaladas Cuadro comparativo	Mapa mental Mapa de Arcoíris Relatoría Crónica	Cuadro comparativo Narración Ilustraciones	Cuadro comparativo Artículos (científicos o divulgación) Informe de lectura
Actitudinales Valorables	Aprendizaje Basado en problemas	Aprendizaje colaborativo Estudio de caso	Proyectos de Aprendizaje Cooperativo Presentación y exposición	Aprendizaje cooperativo Debate	Estudio de caso (sociales) Cartel Rally	Aprendizaje colaborativo Presentación y exposició

Tabla 1: Presenta las estrategias didácticas correlacionadas por área y nivel de conocimiento. Fuente: Elaboración Propia Instrumentos de Evaluación

Proceda a diseñar el instrumento de evalaución más adecuado al objeto de aprendizaje, como:
Rúbrica. Es una herramienta que se implementa para medir el nivel y la calidad de la actividad que conduce al logro de la competencia contiene una descripción detallada de los criterios que se evaluarán, es importante que el docente en función de su experiencia los establesca desde el inicio, considerando contenido, originalidad, organización de la información, rescursos empleados, así como, el nivel de ejecución (Excelente/Bueno/Adecuado/De mejora). (Figura 6)

Figura 6: Rúbrica Sintética

RÚBRICA SINTÉTICA PARA EVALUAR LA PARTICIPACIÓN DE LOS ESTUDIANTES EN ASIGNATURA

ESTANDAR DE COMPETENCIAS:
PROBLEMA DEL CONTEXTO:
EVIDENCIAS:

INDICADORES	**NIVEL BAJO (Receptivo)**	**NIVEL BÁSICO (Resolutivo)**	**NIVEL ALTO (Autónomo)**	**NIVEL SUPERIOR (Estratégico)**
Diseña y divulga las generalidades y funciones de ....(especifique la actividad a realizar)				
Ponderación	40%	60%	80%	100%
Auto evaluación	X			
Coevaluación		X		
Heteroevaluación			X	X

La figura 6 nos muestra un ejemplo de Rúbrica Sintetica , que incorpora, la autoevalaución, la coevalaución y la heteroevalaución, así como la ponderación. Elaboración Propia

Lista de Cotejo. Herramienta de carácter dicotomico, permite valorar una actividad que se ha llevado a cabo a través del uso de una estrategia, permite la apreciación del logro de una competencia en función de la existencia o la ausencia, como es el caso de un examen de desempeño simulado. (Figura 8)

Figura 8: Lista de Cotejo

Asignatura :

Lista de cotejo para evaluación de Estrategias de Aprendizaje
Información sobre el proceso y resultado del aprendizaje de la asignatura de _____, para orientación y desarrollo docente y guiar al estudiante hacia la autonomía del aprendizaje y su evaluación

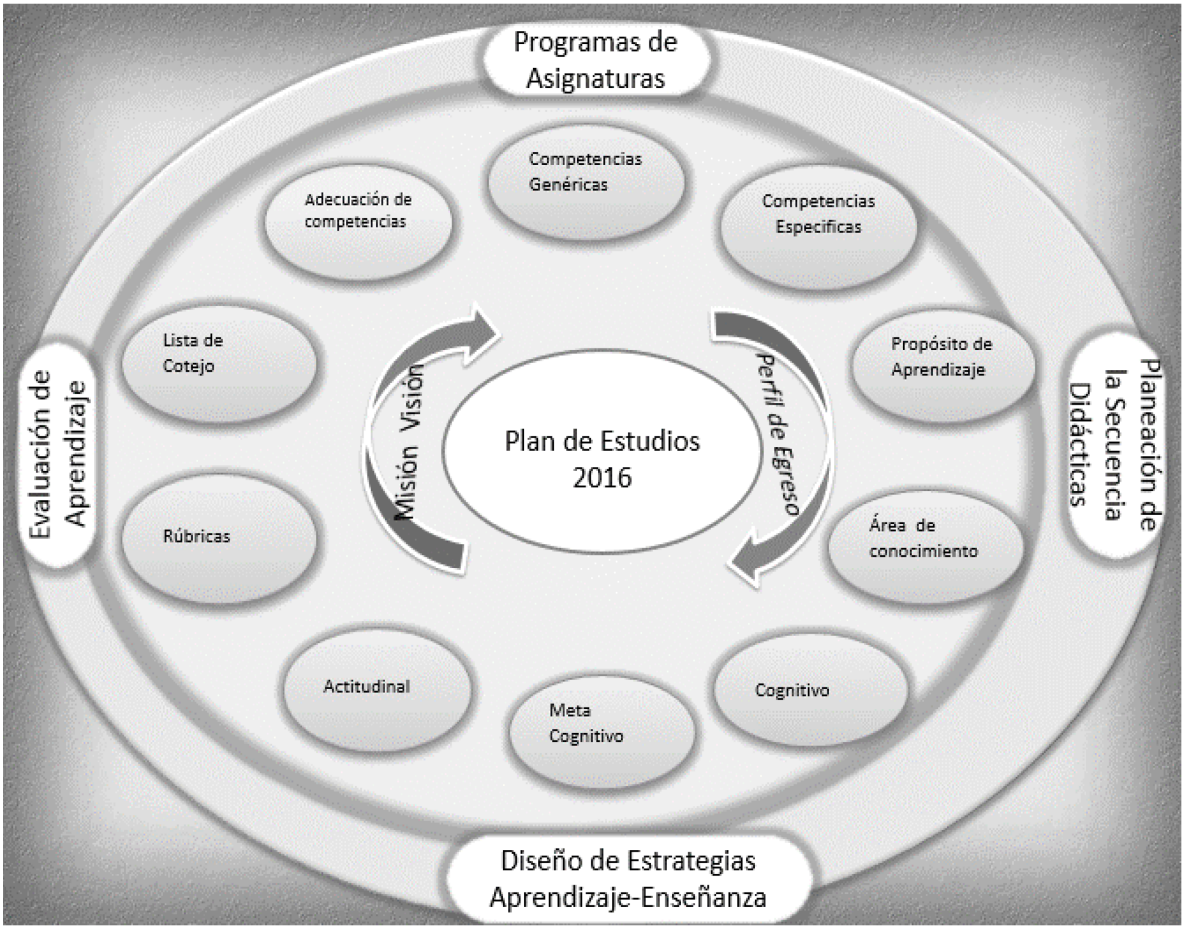
Elementos	AUTOEVALUACION SI / NO	*CO-EVALUACION SI / NO*	*HETEROEVALUACION SI / NO*
Propósito de la evaluación:			
Estrategia de evaluación:			
Datos del evaluado:			
Dimensiones a evaluar.			
Indicadores: *1. Entrega en tiempo y forma, 2. Orden y tamaño 3. Colorido y Creatividad 4. Firma del docente*			
Escala de valores (p/e: E, MB,) .	*MB / B*	*MB / B*	*MB / B*
Escala de desempeño. *1. NIVEL BÁSICO (Reactivo) 2. NIVEL ALTO (Autónomo) 3. NIVEL SUPERIOR (Estratégico)*			
Evidencias de logro.			
Espacio para la retroalimentación			

La figura 8 muestra una Lista de cotejo . Elaboración propia.

RESULTADOS

En función de lo anteriormente expuesto, encontramos viable la justificación del Modelo de Implementación de Competencias al Programa Educativo de la Licenciatura de Contaduría Pública de la BUAP, ya que se ha centrado la atención, en la capacitación para formular las competencias genéricas y específicas, alineadas al Plan de Estudios debatidas y plasmadas colegiadamente en cada Programa de Asignatura. Sin embargo, la pregunta obligada como docente es : ¿ Cómo implemento, ejecuto y evaluó las competencias para el logro del propósito con el que fueron diseñadas? esta investigación busca articular toda esa serie de elementos estudiados de forma aislada y que según observación requería de una estructura práctica, que permita al docente esclarecer su aplicación, ya que alcanzar el logro de una competencia exige un modelo sistématico, con una metodología definida, con elementos interralacionados e interdependientes y que como propósito final sirva de guía para que cada docente e interesado lo perfeccione en su quehacer académico cotidiano. (Figura 10)

Figura 10: Modelo de Implementación de Competencias al Programa Educativo de la Licenciatura de Contaduría Pública de la BUAP



La figura 10 nos muestra el Modelo de Implementación de Competencias al Programa Educativo de la Licenciatura en Contaduría Pública de la BUAP. Fuente: Elaboración propia.

CONCLUSIONES

Para el desarrollo de competencias se deben generar escenarios similares a los que los egresados van a encontrar en el contexto laboral, por lo tanto deben diseñarse estrategias coherentes y validas, propiciando la pertinencia del currículum, ofreciendo actividades que contribuyan a que el estudiante tenga un rol más activo, con lo que se agrega valor al ejercicio de la profesión, por lo tanto el docente asume el rol de mediador, facilitador o guía y su participación va de más a menos, ya que para potenciar las competencias del estudiante se requiere promover el desarrollo autónomo y autorregulado. El modelo propuesto es una alternativa viable para apoyar a los docentes de la Facultad de Contaduría Pública con instrumentos de carácter aplicativo que le permita planear de manera pertinente su curso, elija y diseñe estrategias de aprendizaje e implemente el tipo de evaluación idóneo para medir y valorar el resultado de las competencias genéricas y por ende las específicas, planteadas en los programas de asignatura; resulta ser un gran desafío institucional la formación de personas con capacidades, valores y compromiso hacia las demandas de la sociedad, lo que significa una oportunidad para la participación e integración de la comunidad académica.

REFERENCIAS

Argüelles, A. (1996). Competencia laboral y educación basada en normas de competitividad. Editorial Limusa. México, D.F.

Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) (2000). La educación superior hacia el siglo xxi. Líneas estratégicas de desarrollo. Revista de la Educación Superior. Recuperado en febrero de 2016, de: http://cedoc.infd.edu.ar/upload/La_educacion_superior_en_el_siglo_XXI.pdf

Instituto Politécnico Nacional (2000). Materiales para la reforma académica (tomo I) Un nuevo Modelo para el Instituto Politécnico Nacional. México, D.F.: Instituto Politécnico Nacional.

Beneitone P., Esquetini C., Gonzalez J., Maletá M., Siufi G, Wagenaar R. (2007). Reflexiones y perspectivas de la Educación Superior en América Latina. España. Editorial RGM, S.A.

Mesa, P. (2013). Las Competencias en la Educación Superior. México, D.F. BUAP
Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO) (2008). La educación superior, la investigación científica y humanística y el desarrollo tecnológico constituyen un bien público. [Entrevista al Dr. Eugenio Cetina Vadillo]. Recuperado en septiembre de 2016, de: http://www.iesalc.unesco.org.ve/docs/boletines/boletinnro159/boletinnro159.html

Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO, 2005). Educación para todos: el imperativo de la calidad. Informe de Seguimiento de Educación para Todos en el Mundo . París, Francia: Ediciones UNESCO . Recuperado en octubre de 2012, de: http://unesdoc.unesco.org/images/0015/001501/150169s.pdf .Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO, 1998).

La educación superior en el siglo XXI. Visión y acción . Recuperado en marzo de 2016, de: www.education.unesco.org/educprog/wche/declaration_spa.htm

Organización para la Cooperación y el Desarrollo Económico (OECD, 2000). Definición y selección de competencias clave (DeSeCo). Resumen ejecutivo. Recuperado en octubre de 2016, de: www.deseco.admin.ch/bfs/deseco/en/index/03/02.parsys.78532.downloadList.94248.DownloadFile.tmp/2005.dscexecutivesummary.sp.pdf

Pimienta, J. (2012). Las Competencias en la Docencia Universitaria. Editorial:Pearson. México, D.F

BIOGRAFÍA

Sandra Alicia Salgado Guzmán. Maestro en Administración. Desde el año 1995 Catedrático en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México .Actualmente también Coordinadora de la Unidad de Seguimiento Académico de la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla. Mentor Certificado por la Universidad de Nuevo México.

Guadalupe Inés Solís Salazar. Maestro en Impuestos. Desde el año 1989 Catedrático en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, Socio Fundador de la firma Aguilar Solís Profesionales en Servicios de Auditoria y Contabilidad, S.C. Actualmente también Coordinadora de la Modalidad a Distancia en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla, México.

Rosa María Solís Salazar. Maestro en Administración, Desde el año 1994 Catedrático en la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla. Miembro de Padrón de Investigadores de la BUAP (VIEP) desde el año 2017.Administrador del Programa Mentoring en la Modalidad a Distancia de la Faculta de Contaduría de la Benemérita Universidad Autónoma de Puebla, México. Empresaria.

Delfino Amando Montiel Rodríguez. Doctor en Ciencias de lo Fiscal. Desde el año 1993 Catedrático en la Faculta de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla y Actualmente Secretario Académico de la Facultad de Contaduría Pública de la Benemérita Universidad Autónoma de Puebla. Socio Fundador de firma Montiel Rodríguez y Asociados S.C.

MODELO INTEGRAL DEL CONOCIMIENTO ORGANIZACIONAL

María Isabel Borda Arias, Universidad Libre - Bogotá

RESUMEN

La presente investigación estableció como objetivo principal estructurar un modelo integral del conocimiento organizacional sustentado teórica y empíricamente la asociación de variables en tres diferentes niveles: individual, equipo y prácticas institucionalizadas. El diseño del modelo se realizó través del análisis factorial confirmatorio con ecuaciones estructurales(SEM). En esta investigación participan 11 grandes empresas privadas de la ciudad de Bogotá y 663 trabajadores de todas las áreas de las organizaciones.

PALABRAS CLAVES: Capital Intelectual, Gestión del Conocimiento, Organización

INTEGRAL MODEL OF ORGANIZATIONAL KNOWLEDGE

ABSTRACT

This research took as main objective to structure an integral model of the organizational knowledge supported theory and empirically the association of variables in three different levels; individual, team and institutionalized practices. The model desing was done through confirmatory factorial analysis with the Structural Equation Modeling (SEM). In this research 11 big privates Companies participated from Bogotá city and 663 workers of all organizations areas.

JEL: J24, M15, D83, L2

KEYWORDS: Human Capital, Knowledge Management, Organization

INTRODUCCIÓN

Se parte del enfoque de la teoría de recursos y capacidades que sirve de marco general para este estudio empírico ya que es una fuente teórica para analizar los elementos internos de la empresa como es el conocimiento que se detecta, selecciona y usa desde una propuesta integral. Para el proceso de medición del conocimiento en la organización se tiene en cuenta que debe tratarse con énfasis y rigurosidad; el diseño de los modelos para su medición y análisis, debe operar sistemáticamente para articular las influencias recíprocas entre sus elementos (León, Castañeda y Sánchez, 2007). La importancia de generar un modelo como el que se propone en este estudio, está en que ofrece un margen para ajustar métodos y técnicas utilizadas, corregir errores, mejorar el trabajo y su desarrollo. Se resalta que aunque en las metodologías existentes para el estudio de la gestión del conocimiento, priman diversos enfoques; en el presente, se da prioridad al enfoque gerencial ya que incorpora la cultura, la motivación, la innovación y la toma de decisiones entre otros constructos.

REVISIÓN LITERARIA

El conocimiento como un constructo multidimencional se manifiesta a través de diferentes características y es representado por dimensiones que en sí no son observables y también son constructos (Palacios y Garrigós, 2006). También se reconoce la realidad multidisciplinar y compleja que reside en el «acto y hecho

de conocer» o en la triple perspectiva disciplinar o científica que estudia el conocimiento (biológico, psicológico y filosófico), como guía en los estudios de investigación como este (Bueno, 2010). 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 en forma de red digital, que facilitan la interacción interna y externa de las empresas (Quiroga, Vásquez, Montaño, Espinosa, Hernández y Gutiérrez, 2010). El proceso del conocimiento involucra al individuo, los equipos y la organización; 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 (Cárcel y Roldán, 2013; Quiroga, et al., 2010; Shoujun Yin, Fangmei Lu, Yong Yang y RuntianJing, 2014;Wang y Hou,2015; Borda, 2014 y 2017). Frente a la medición del conocimiento es preciso tener en cuenta las tres categorías del capital intelectual como son:

Capital humano: conocimiento, competencias, experiencia, "knowhow", etc., del empleado y de la empresa.

Capital Estructural: lo que queda en la empresa cuando los empleados se van a sus casas (procesos, sistemas de información, bases de datos, metodologías, propiedad intelectual de la empresa, diseños, secretos comerciales, cultura, etc.).

Capital de clientes o relacional: relaciones con los actores externos, entre los que se incluyen clientes, proveedores, aliados en los procesos de colaboraciones e I+D, etc. (Valhondo, 2003).

METODOLOGÍA

El diseño del modelo integral del conocimiento organizacional se realizó través del análisis factorial confirmatoriocon ecuaciones estructurales (SEM). La muestrapara estainvestigación son 11 grandes empresas privadas de la ciudad de Bogotá y 663 participantes de todas las áreas de las organizaciones. El diseño del instrumento de medición que plantea este estudio del conocimiento organizacional: individual, equipo e institucional es tomado de Borda (2017)que sigue cada uno de los siete pasos del proceso sociométrico que plantea Churchill (1979) para la elaboración de una escala de medida: representación literaria del concepto (definición conceptual), especificación de los aspectos o dimensiones que conforman el concepto, elección de los indicadores o atributos observables (revisión de la literatura). Síntesis de los mismos elaborando la escala de medida (panel de expertos), elaboración del cuestionario, diseño de la muestra y la obtención de los datos,

RESULTADOS

Los resultados de este estudio demuestran empíricamente que el modelo integral del conocimiento organizacional es confiable, sus constructos son válidos y se puede generalizar a la población.A la vez, se demuestra que el modelo es sólido y operacionaliza los constructos del conocimiento en la organización. Las 22 variables observadas que componen el modelo demuestran un alto índice de confiabilidad y validez de constructo. Se logra contrastar los conceptos de niveles y se platean nuevos conceptos como son los pilares del conocimiento en las organizaciones (individual, equipo y conocimiento institucionalizado).

CONCLUSIONES

El modelo representa de manera multidimensionaldiversos aspectos del conocimiento en las organizacioneslogrando 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). Se eliminan factores e ítems que no integran las dimensión del conocimiento y en consecuencia, la variable ya que generan error porque no miden la variable y afectan negativamente la validez de la medición. Al profundizar y comprender los resultados de este estudio, los tres niveles del conocimiento se constituyen en pilares del conocimiento al ser independientes unos de otros, pero interrelacionados, logran constituir una unidad y una estructura como es el conocimiento organizacional permitiendo su medición y facilitando procesos de cambio en la organización.

BIBLIOGRAFÍA

Borda, M. (2014). Efectos del conocimiento compartido y la seguridad psicológica en la eficacia de los quipos de trabajo. Criterio Libre, 12 (20), 185-198.

Borda, M. (2017). Validación de una escala de los factores constitutivos de los tres niveles del conocimiento en las organizaciones. Revista internacional de Administración y Finanzas (RIAF). 10 (1), 95-108.

Bueno, E. (2010). El gobierno del conocimiento organizativo: Un análisis interdisciplinar y una realidad multidisciplinar de naturaleza compleja. Encuentros Multidisciplinares, 12, (36), 18-27.

Cárcel, F. y Roldán, C. (2013). Principios básicos de la Gestión del Conocimiento y su aplicación a la empresa industrial en sus actividades tácticas de mantenimiento y explotación operativa: Un estudio cualitativo. Intangible Capital, 9 (1), 91-125.

Churchill, G. (1979). A Paradigm for Developing Better Measures for Marketing Constructs. Journal of Marketing Research, 16 (1), 64-73.

Evans, M., Dalkir, K. and Bidian, C. (2014). A holistic view of the knowledge life cycle: The Knowledge Management Cycle (KMC) Model. The Electronic Journal of Knowledge, 12 (2), 148-160.

Gilbert, A. and Churchill, J. (1979). A paradigm for developing better measures of marketing constructs . Journal of Marketing Research, 16 (1), 64-73.

León, M., Castañeda, D. y Sánchez, I. (2007).La gestión del conocimiento en las organizaciones de información: procesos y métodos para medir. ACIMED, 15(3).

Palacios, D.yGarrigós, F. (2006). The effect of knowledge management practices on firm performance. Journal of Knowledge Management, (10) 3, 143-156. doi: 10.1108/13673270610670911.

Pinto, L., Becerra, L. y Gómez, L. (2012). Carencias en los sistemas de gestión del conocimiento: una revisión bibliográfica. El Profesional de la Información, 21 (3), 268-276. http://dx.doi.org/10.3145/epi.2012.may.07

Quiroga D., Vásquez F., Montaño H., Espinosa E., Hernández, B. y Gutiérrez P. (2010). La gestión del conocimiento y las tecnologías de la información y comunicación en las organizaciones. Cali,Valle del Cauca, Colombia: Editorial Universidad Autónoma de Occidente.

Shoujun Yin, Fangmei Lu, Yong Yang y Runtian Jing. (2014). Organizational culture evolution: An imprinting perspective. Journal of Organizational Change Management, 27, 973 - 994. doi.org/10.1108/JOCM-05- 2013-0080.

Valhondo, D. (2003). Gestión del Conocimiento: del mito a la realidad. Ediciones Díaz de Santos S.A. Madrid.
Wang, W. y Hou, Y. (2015). Motivations of employees' knowledge sharing behaviors: A self-determination perspective. Information and Organization. 25 (1), 1-26. doi.org/10.1016/j.infoandorg.2014.11.001

BIOGRAFÍA

María Isabel Borda Arias.Doctora en Administración, maestría en psicología organizacional y del trabajo. Docente investigadora de la Facultad de Ciencias Económicas Administrativas y Contables de la Universidad Libre – Bogotá. Se puede contactar con el Centro de Investigaciones de la Facultad Av. (Carrera) 70 No. 53 – 40, Sede Bosque Popular.

ELEMENTOS DEL CLIMA ORGANIZACIONAL Y SU INFLUENCIA EN EL RENDIMIENTO DE LAS MIPYMES TEXTILES DE BOGOTÁ

Robinson Pacheco García, Universidad Distrital Francisco José de Caldas

RESUMEN

El presente documento analiza los factores que afectan el rendimiento de las MIPYMES. El clima organizacional es uno de ellos, influye directamente en la satisfacción de los trabajadores y por lo tanto en la productividad. Existen tres factores que son vitales para la relación del clima organizacional con la eficiencia o productividad de la empresa los cuales son la satisfacción laboral, el estrés en el trabajo y la motivación del personal (incluyendo también la relación existente entre estos), considerándolos como fundamentales en las empresas, al igual que las estrategias a llevar a cabo por parte de estas para mejorar su desempeño. Para finalizar se encuentran las conclusiones correspondientes.

PALABRAS CLAVES: Clima Organizacional, Satisfacción Laboral, Estrés, Motivación

ELEMENTS OF THE ORGANIZATIONAL CLIMATE AND ITS INFLUENCE ON THE PERFORMANCE OF THE TEXTILE MSMES FROM BOGOTÁ

ABSTRACT

This paper analyzes the factors that affect the performance of MIPYMEs. The organizational climate is one of them, directly influences the satisfaction of workers and therefore in productivity. There are three factors that are vital for the relationship of the organizational climate to the efficiency or productivity of the company, such as job satisfaction, work stress and staff motivation (including also the relationship between them), as fundamental In companies, as well as the strategies to be carried out by them to improve their performance. Finally, the corresponding conclusions are found.

JEL: C02, I00

KEYWORDS: Organizational Climate, Job Satisfaction, Stress, Motivation

INTRODUCCIÓN

El sector económico textil y de la confección en Colombia, particularmente las MIPYMES productoras de tejidos en Bogotá, desconocen el impacto cuantitativo que sobre su productividad ejerce el parámetro ambiental de la temperatura cuando se enmarca dentro de niveles de disconfort en los lugares de trabajo ignorando el mal clima organizacional que esto puede generar y a su vez que este puede provenir de las actividades laborales que realiza cada trabajador; lo cual desde un análisis fisiológico afecta el desempeño de los trabajadores y con ello los resultados en su gestión productiva; situación que desfavorece el buen posicionamiento económico que el sector ha presentado en los últimos años a nivel local y de exportaciones. Teniendo en cuenta la situación del sector textil en Bogotá se observa que este se compone por 89,41% de microempresas, 8,52% de pequeñas empresas, 1,63% de medianas empresas y un 0,44% de grandes empresas (Mendieta, 2012), dado esto se observa que las MIPYMES (micro, pequeñas y medianas

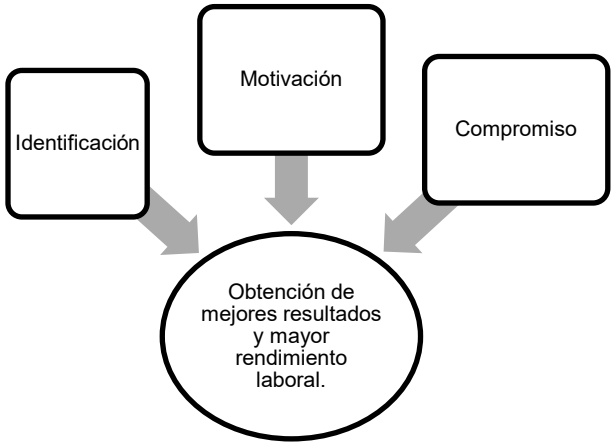
empresas) representan el 99,56%, lo que es casi su totalidad. Se puede determinar entonces que un análisis realizado en las MIPYMES, es significativo para el aumento de productividad en las empresas, y por ende beneficioso para la industria textil de Colombia. Igualmente, es importante identificar que los trabajadores de las industrias textiles suelen desempeñarse (en ocasiones) bajo temperaturas elevadas, lo cual se relaciona con el confort térmico que se define como la condición de percepción mental, que expresa satisfacción con el entorno térmico (Castillo & Orozco, 2010); siendo este relevante a la hora de determinar la productividad del trabajador en su labor. El objetivo de este ensayo es plantear respuestas aplicables para los siguientes cuestionamientos: ¿de qué manera, factores como la motivación del personal, la satisfacción laboral y el estrés en el trabajo, influyen en las MIPYMES de la industria textil en Colombia? Y ¿Qué pueden hacer estas empresas para mejorar su desempeño con base en los factores mencionados? En primer lugar, es importante definir cada una de las variables cuya situación en la empresa será evaluada y que serán mencionadas a lo largo de este documento; estas son:

Motivación
Satisfacción laboral
Estrés

Motivación

Se refiere a un estado anímico interno que determina acciones y conductas de un empleado para realizar determinado trabajo, estas conductas son generadas en cualquier campo ya sea familiar, social o laboral. La motivación es una de las actitudes del empleado frente a la organización que deben potenciarse (Ver Figura 1).

Figura 1: Actitudes del Trabajador



Con la motivación se busca que cada uno de los trabajadores se aproxime a lo que se puede denominar el empleado ideal, aquel que desarrolla las acciones que se determinan para su cargo con total compromiso, apuntando a tener un mayor rendimiento y máxima productividad, siendo además referente para los demás. El recurso humano es de los más relevantes para la empresa, es imprescindible, y por ello se busca de este el mejor desempeño posible.

Satisfacción Laboral

La satisfacción laboral surge de la comparación implícita entre la situación laboral actual y la ideal; los empleados pueden estar satisfechos con su trabajo, pero los mismos aspectos que causan satisfacción a unos, pueden generar infelicidad en otros, por lo cual, este no es un concepto absoluto. Sin embargo se puede definir como una disposición afectiva de las personas hacia el papel que desempeñan en su trabajo. La motivación está estrechamente relacionada con la satisfacción laboral, siendo la segunda una consecuencia positiva de la primera, puesto que al contar con un trabajador motivado, este realizará sus tareas con gusto, disfrutara su labor y no sufrirá de estrés, además de influir positivamente en la competitividad y productividad de la empresa. Como consecuencia de la satisfacción laboral, los empleados desarrollan ciertas características que favorecen a la empresa, entre las que están (Jaramillo, 2007):

Iniciativa: empleado actuando voluntariamente sin necesidad de una orden o sugerencia previa.
Armonía: garantiza un adecuado clima laboral.
Efectividad: relacionada con la producción y uso correcto de los recursos con los que cuenta la compañía.
Disciplina: se refiere al cumplimiento de lo establecido por el jefe.

Estrés

El estrés es una condición en la que los individuos se encuentran con restricciones, demandas, u oportunidades que se relacionan con sus deseos, las cuales generan incertidumbre y son de importancia para este. Tipos de estrés (Arciniegas & Rosa, 2012):

Personal (recursos de la persona).
Laboral (factores de trabajo que causan preocupación en exceso).
Social (percepción del entorno).

El estrés se relaciona directamente con el trabajo, tanto bajo como alto estrés, tienen repercusiones negativas para la productividad de la empresa y la salud de los empleados. El trabajo es una de las formas en que las personas alcanzan sus metas y encuentran un mejoramiento en su desempeño tanto laboral como personal, por esto cuando lo realizan y están a gusto, esta felicidad es proporcional a su productividad. Para resolver las dudas planteadas al inicio del documento, se analizarán varios aspectos encaminados en primer lugar a ofrecer una respuesta aplicable, y además de esto a determinar estrategias, teorías, condiciones, entre otros, que impulsen el crecimiento de las MIPYMES (Ver Figura 2).

Figura 2: Partes de la Sustentación

1. Identificación de posibles variables y estrategias relacionadas con la motivación y satisfacción laboral en los trabajadores de las MIPYMES de Bogotá.

2. Administración adecuada de la carga de trabajo con relación al disconfort térmico en el sector textil.

3. Identificar las variables relevantes del estrés en los trabajadores de las MIPYMES y las estrategias para reducirlo.

SUSTENTACIÓN

Se plantean a continuación cada uno de los aspectos mencionados anteriormente, con su respectiva explicación.

Identificación de Posibles Variables y Estrategias Relacionadas con la Motivación y Satisfacción Laboral en los Trabajadores de las MIPYMES de Bogotá.

Teniendo en cuenta la influencia positiva que tiene la satisfacción en el trabajo, lo que se busca es propiciarla en las MIPYMES. Tomando la motivación como un mecanismo importante en la satisfacción, se tiene como resultado de su implementación, el compromiso organizacional por parte de los trabajadores.

Variables

Diversos factores como el reconocimiento social, las vacaciones, los salarios, las condiciones ambientales entre otros aspectos, son influyentes en la satisfacción laboral y la motivación de los empleados. Se puede implementar en las micro, pequeñas y medianas empresas lo siguiente:

Teoría de los salarios
Mejoras en el clima organizacional
Estrategias relacionadas con la motivación y la satisfacción laboral

Teoría de los Salarios

La teoría de los salarios se centra en la relación existente entre los salarios que los empleados reciben y su productividad en el trabajo, siendo esta una relación favorable. El modelo de salarios de eficiencia planteado se muestra en la siguiente función de producción.

$$Q = f\,(e(w)\,L),\ e'(w) > 0 \qquad (1)$$

Tomado de: Bòria-Reverter, S., Crespi-Vallbona, M., & Mascarilla-Miró, O. (2012).

Dónde:

e = productividad de los trabajadores
w = salario real
L = número de trabajadores

Mejoras en el Clima Organizacional

Con relación a los trabajadores es importante analizar los factores que posibilitan la sensación de satisfacción laboral; uno de estos es el clima organizacional (ambiente percibido por el individuo en su interacción con la empresa y sus componentes, que es inherente a la organización y define su actitud, comportamiento y eficiencia laboral) que si es adecuado permite que los trabajadores se sientan cómodos y tengan comportamientos acordes con los objetivos de la empresa.

Estrategias

La gerencia puede implementar diversas estrategias, algunas son (Argüelles, Quijano, Sahuí , & Fajardo, 2014):

Implementación de recompensas que promueven la satisfacción de los empleados.
Aseguramiento laboral para propiciar un ambiente de trabajo adecuado.
Establecimiento de compensaciones y estímulos de trabajo.
Generación de oportunidades de desarrollo del personal.
Involucramiento de todos los trabajadores en la actividad de la organización.
Realización de análisis de puestos.
Implementación y establecimiento de un manual de procedimientos.
Este aspecto determina que la influencia de la motivación del personal es positiva cuando se realiza una gestión adecuada, en caso contrario y de presentarse un clima laboral no deseado, los trabajadores no rendirán lo esperado.

Administración Adecuada de la Carga de Trabajo Con Relación al Disconfort Térmico en el Sector Textil

Para la distribución adecuada de trabajo en las MIPYMES del sector textil en Bogotá y teniendo en cuenta otras condiciones laborales que impiden la satisfacción de los trabajadores tales como el estrés que puede ser causado por el disconfort térmico, en este segundo aspecto se destacan distintos métodos aplicables entre los cuales están:

El método ANACT
El método de los perfiles de puesto
Método de cálculo

El Método ANACT

Este método es una herramienta para analizar las condiciones de trabajo en una empresa. Se centra en los trabajadores, ya que sea cual sea su labor, son ellos mismos los expertos en sus condiciones de trabajo. Este método es aplicable en las MIPYMES, permite la participación de los empleados mediante la realización de un cuestionario en el cual se pueden conocer aspectos relacionados con la carga física y mental de los mismos (Inche & Gonzales, 2014).

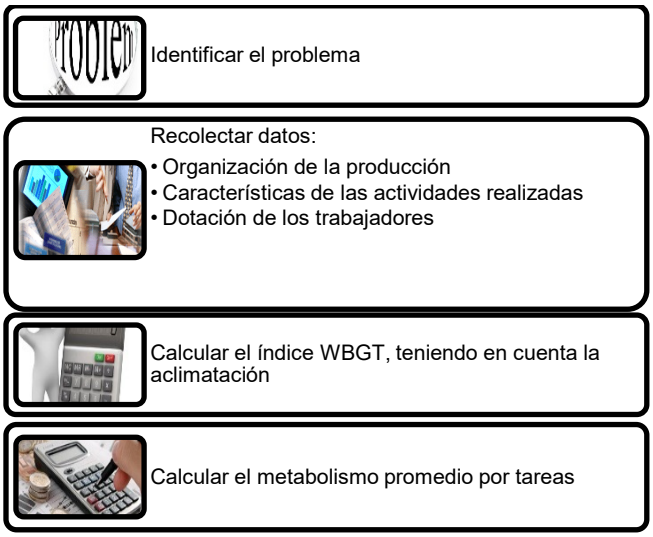
El Método de los Perfiles de Puesto

Este método se basa en la realización de una valoración cuantificada de todas las variables que definen las condiciones de trabajo de un puesto. Algunos de sus objetivos son mejorar la seguridad y el entorno, disminuir la carga de trabajo físico y mental, reducir molestias del trabajo repetitivo y crear una proporción creciente de puestos con contenido de trabajo elevado (Inche & Gonzales, 2014).

Método de Cálculo Aplicable Para Estimar la Carga de Trabajo en los Trabajadores de MIPYMES Expuestos a Disconfort Térmico

Carga física de trabajo: hace referencia a las situaciones que debe realizar un trabajador en su jornada laboral. El método indirecto enunciado permite plantear estrategias relacionadas con la distribución de la carga de trabajo, así llevar un control de esta; es aplicable a la situación de las MIPYMES textiles porque tiene en cuenta la exposición a altas temperaturas que en estas puede presentarse, destacando que esta condición puede ser la causante de una menor productividad. Este método consta de varias etapas para su aplicación (Ver Figura Nº 3).

Figura 3: Etapas-Método Carga de Trabajo



Se resalta además que los recursos a invertir en este método son mínimos, y que provee información de los riesgos que enfrentan los trabajadores. Se analiza partiendo de los puestos de trabajo, y es importante determinar la clasificación de las tareas. Construido a partir de: Castillo, J & Orozco, A. (2010).

Índice WBGT

Para la aplicación de este método es indispensable utilizar el índice WBGT, el cual permite realizar una estimación del disconfort térmico (Ver Tabla 1).

Tabla 1: Ejemplos de Valores Límites Admisibles De Exposición Al Calor

Valores en ºC WBGT**			
Régimen de trabajo y de reposo	Carga de trabajo		
	Ligero	Moderado	Intenso
Trabajo Continuo	30.0ºC	26.7ºC	25.0ºC
75% trabajo y 25% reposo por hora	30.6ºC	28.0ºC	25.9ºC
50% trabajo y 50% reposo por hora	31.4ºC	29.4ºC	27.9ºC
25% trabajo y 75% reposo por hora	32.2ºC	31.1ºC	30.0ºC
** En la medida que la carga de trabajo aumenta, el impacto del calor sobre un trabajador no aclimatado se aumenta. Para los trabajadores No aclimatados que ejecutan un trabajo de nivel Moderado, el TLV admisible de exposición debe ser reducido en 2,5ºC aproximadamente.			

Tomado de: Castillo, J & Orozco, A. (2010).

Ejemplo: A continuación se presentan los datos de una de las plantas de una empresa textil, los cuales permiten determinar que la temperatura es influyente en las actividades de los empleados (Ver Tabla 2). Considerando el trabajo en una empresa textil como continuo e intenso con relación al índice WBGT, algunas temperaturas sobrepasan los valores admisibles.

Tabla 2: Mediciones de Temperatura, Ruido e Iluminación de una Empresa Textil

PLANTA N°3	Temperatura °C	Ruido dB			Iluminación Lux		
Sección/Puesto	Promedio	Promedio	Mayor	Menor	Promedio	Mayor	Menor
Teñido de Hilo	26.4	84	86	83	658	780	535
Devanado	23.3	88	89	81	200	245	162
Urdido/Engomado	23.8	91	97	86	693	1080	290
Urdido	22.0	90	97	86	315	470	290
Engomado	25.5	91	93	89	1070	1080	900
Tejeduría	23.6	99	104	94	245	576	126
Esc A	24.0	99	102	96	209	351	126
Esc B	22.6	102	104	100	332	576	182
Esc C	24.8	97	100	95	241	347	176
Esc D	23.0	96	99	94	200	330	182
Revisado Tela Cruda	24.3	85	90	80	579	690	468
Teñido de Tela	24.8	92	96	89	142	240	82
Gigger	24.5	90	91	89	91	100	82
Jet	25.0	93	96	90	193	240	146
Acabado	23.2	89	90	87	167	260	86
Rama II	23.7	89	90	88	88	90	86
Tundosa	22.7	89	90	87	245	260	230
Mantenimiento	29.8	78	83	75	406	407	406
Almacén de Químicos	27.9	80	81	79	99	101	97
Almacén de Hilos	25.8	65	66	62	151	208	32
Almacén General	22.4	76	80	73	72	74	71
Almacén de Tela	28.6	74	76	73	156	219	93
Calderos	25.3	88	90	87	730	743	709

Tomado de: Gonzales, C., & Inche, J. (2014).

Calcular el metabolismo promedio Se realiza un estimado que sobre el gasto de energía, por medio de una ecuación en la que se relacionan la tasa metabólica de la actividad y el tiempo efectivo de la misma.

$$M = \frac{(M_1)(t_1) + (M_2)(t_2) + \ldots + (M_n)(t_n)}{t_1 + t_2 + \ldots + t_n} \qquad (2)$$

Tomado de: Castillo, J & Orozco, A. (2010).

Dónde:

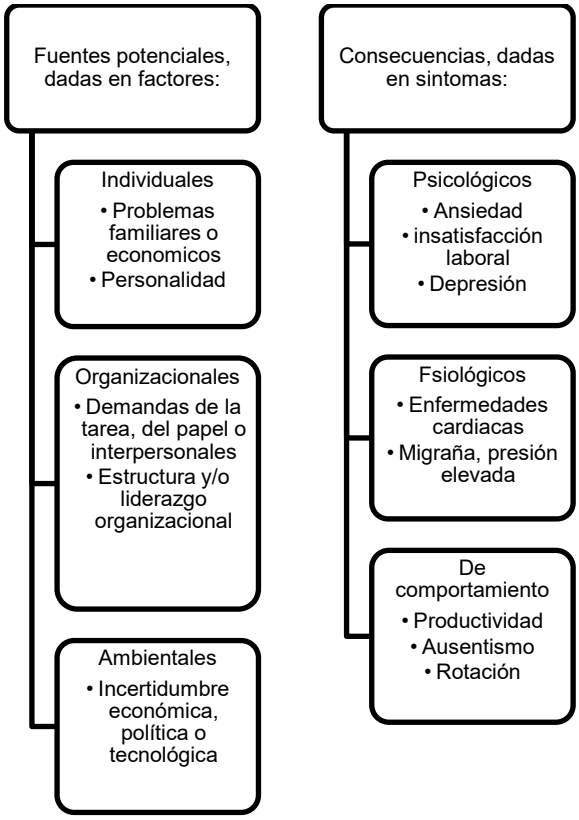
M = metabolismo promedio
M = tasa metabólica de la actividad
t = tiempo efectivo en minutos

Estas etapas llevan a identificar lo que ocurre en cada una de las tareas, incluyendo el metabolismo promedio de estas y el tiempo efectivo, lo cual proporciona una base fundamentada para la división de trabajo. Este aspecto determina que la influencia del estrés laboral es negativa, y puede ser causada por una distribución inadecuada de la carga de trabajo, debido a lo cual las MIPYES deben analizar las condiciones existentes por medio de diferentes métodos, así como para implementar estrategias en la dirección.

Identificar las Variables Relevantes del Estrés en los Trabajadores de las Mipymes y las Estrategias Para Reducirlo.

El estrés es un factor importante en las empresas teniendo en cuenta que afecta el rendimiento laboral de los trabajadores (los cuales son el recurso más importante), por esta razón la empresa debe encontrar la manera de reducirlo, identificando las fuentes potenciales y consecuencias de este en los trabajadores (Ver Figura Nº 4).

Figura 4: Fuentes y Consecuencias del Estrés



Construido a partir de: Arce, R. S. A. (2012).

Analizando estos factores con relación a las MIPYMES en Bogotá, el estrés en el trabajo puede vincularse con los factores organizacionales, y de forma más específica con las demandas de la tarea, destacando las siguientes:

Sobrecarga de trabajo: los trabajadores sufren estrés cuando trabajan más horas de las que debería según las condiciones de su trabajo.

Inseguridad laboral: el contacto directo con objetos calientes, una elevada humedad y otros aspectos térmicos que ponen en situaciones riesgosas al trabajador, pueden inducir estrés térmico y por ende inseguridad laboral para el mismo.

Factores de la Empresa Influyentes en el Estrés Laboral

Ciertos aspectos de las empresas ejercen una influencia en la sensación de estrés laboral de los trabajadores, estos pueden estar relacionados con la organización del trabajo, y dentro de esta con las tareas que realizan los empleados y las relaciones interpersonales. De igual forma la estructura de la organización (burocrática, horizontal o de red) puede ser un factor determinante en la causa de estrés, bien sea porque es inadecuada o porque el trabajador no se adapta con facilidad a esta. Retomando el estrés vinculado con las tareas, pueden presentarse diversas situaciones tales como inseguridad laboral, jornada y ritmo de trabajo no adecuado, sobrecarga laboral y rol confuso del trabajador, causantes de estrés. Y con relación a los factores

interpersonales, los causantes pueden ser los problemas entre grupos o dentro de estos, la forma de trabajo en los grupos, entre otros.

Estrategias para manejar el estrés de los trabajadores de las MYPIMES

Las propuestas encontradas sobre el manejo del estrés laboral cuyo motivo es la sobrecarga de trabajo y que son aplicables a las MIPYMES son (Arciniegas & Rosa, 2012):

Organización del tiempo y la zona de trabajo.
Aclarar y diferenciar adecuadamente los roles.
Creatividad en lo concerniente al trabajo.
Mejora de la comunicación para la pronta solución de los inconvenientes.

CONCLUSIONES

Entre las variables que posibilitan la motivación y satisfacción laboral de los empleados se encuentran los salarios (que pueden ser determinados por medio de la teoría de los salarios, donde se tiene en cuenta la productividad) y el clima organizacional (el cual es inherente a la organización), los cuales igualmente pueden tener consecuencias opuestas cuando no son los adecuados, situación en la que entra la gerencia, definiendo e implementando estrategias favorables para los empleados y la organización La satisfacción laboral de los empleados de las MIPYMES textiles es perturbada por el disconfort térmico, este a su vez es relevante para la distribución adecuada de la carga de trabajo, por lo que se hace necesario implementar métodos para la identificación de riesgos, el planteamiento de estrategias de división de trabajo y el seguimiento de estas últimas en las empresas. Los métodos ANACT, de los perfiles de puesto, y el utilizado para la carga de trabajo, son algunos de los mencionados como aplicables. El estrés presentado en los trabajadores de las MIPYMES está determinado por variables, en las que destacan las fuentes, cuyas consecuencias son muchas y pueden llevar además de a baja productividad y ausentismo, a depresión y enfermedades cardiacas. Como forma de contrarrestar esto pueden diseñarse estrategias basadas en los factores organizacionales causantes de estrés, en los cuales se destaca la sobrecarga laboral.

BIBLIOGRAFÍA

A., J. (2007). Empleados que triunfan. !Los colaboradores delices son más productivos.

Alnıaçık, Ü., Alnıaçık, E., Akçin, K., & Erat, S. (2012).). Relationships between career motivation, affective commitment and job satisfaction. Procedia-Social and Behavioral Sciences, 58, 355-362.

Alnıaçık, Ü., Alnıaçık, E., Akçin, K., & Erat, S. (2012). Relationships between Self-Efficacy and Work Engagement and the Effects on Job Satisfaction: A Survey on Certified Public. Procedia-Social and Behavioral Sciences, 58, 355-362.

Arciniegas, A., & Rosa, S. (2012). Factores organizacionales causantes del estrés en el trabajo y estrategias para afrontarlo. Revista Venezolana de Gerencia (RVG).

Argüelles, L., Quijano, R., Sahuí , J., & Fajardo, M. (2014). Experimentando con estrategias para la satisfacción de trabajadores y los efectos en su calidad de vida en Mipymes turísticas.

Boria Revertera, S., Crespi Vallbonna, M., & Mascarilla Mirob, O. (2012). Variables determinantes de la satisfacción laboral en España.
Bòria-Reverter, S., Crespi-Vallbona, M., & Mascarilla-Miró, O. (2012). Variables determinantes de la satisfacción laboral en España. Cuadernos de economía, 35(97), 9-16.

Castillo, J., & Orozco, A. (2010). Evaluación de un método de cálculo para estimar la carga de trabajo en trabajadores expuestos a condiciones térmicas extremas.

Gonzales, C., & Inche, J. (s.f.). Modelo de análisis y evaluación de riesgos de accidentes en el trabajo para una empresa textil.

Inche, J., & Gonzales, C. (2014). Modelo de análisis y evaluación de riesgos de accidentes en el trabajo para una empresa textil.

Jaramillo, A. (2007). Empleados que triunfan. ¡Los colaboradores felices son mas productivos!.

Khalatbaria, J., Ghorbanshiroudi, S., & Firouzbakhsh, M. (2013). Correlation of Job Stress, Job

Satisfaction, Job Motivation and Burnout and Feeling Stress. Procedia - Social and Behavioral Sciences 84, 860 – 863.

Mendieta, R. M. (2012). Estrategias e innovación del clúster textil - moda: un análisis de caso en bogotá.

Trivellas, P., Reklitis, P., & Platis, C. (2013). The effect of job related stress on employees' satisfaction: A survey in Health Care. Procedia - Social and Behavioral Sciences 73 718 – 726.

OTOMIES PRODUCTOS GOURMET: IMPLEMENTACIÓN DE UN PLAN DE MERCADOTECNIA CON LA UTILIZACIÓN DE LA METODOLOGÍA

María Elena Torres Cuevas, Universidad Autónoma del Estado de Hidalgo

RESUMEN

Día con día se ha logrado notar la rigurosa competencia que se tiene entre las grandes marcas de productos a través de sus determinantes planes de mercadotecnia, ya que el éxito de las ventas en la actualidad hace hincapié en atravesar las barreras que pueden inhibir la comercialización de los productos y el alcance hacia los clientes. En los siguientes renglones se analiza el manejo de la imagen de OTOMÍES PRODUCTOS GOURMET y se propondrá una metodología para implementar una propuesta de mercadotecnia, la que buscará hacer en un mediano plazo posicionar la marca entre las mejores comercializadoras de productos gourmet de origen regional tradicional. Por lo antes mencionado se realizó un plan de mercadotecnia reflejado en la trascendencia que se piensa obtener con la imagen de la empresa ante la sociedad mexicana. Dentro de la estructura del plan de mercadotecnia se puede realizará justificación, los objetivos, así como, el análisis interno y externo a la empresa.

PALABRAS CLAVE: Productos Gourmet, Plan de Mercadotecnia, Alcance Comercial, Competencia

OTOMIES GOURMET PRODUCTS: IMPLEMENTATION OF MARKETING PLAN WHIT THE USE OF METHODOLOGY

ABSTRACT

Day by day it has been noted the rigorous competition that is had between the great brands of products through its determinant marketing plans. Since the success of sales today stresses the barriers that can inhibit the marketing of the image of OTOMIES GOURMET PRODDUCTS is analyzed and a methodology will be proposed to implement a marketing plan that will seek to position the brand among the best suppliers of gourmet products of traditional regional origin. For the aforementioned, a marketing plan was carried out, reflected in the importance that is expected to be obtained with the image of the company before Mexican societ. Within the structure of the marketing plan can be made justification, the objectives, as well as the internal and external analysis of the company.

JEL: M31, D02, B40

KEYWORDS: Gourmet Products, Marketing Plan, Commercial Reach, Competition

INTRODUCCION

Los productos gourmet tienen grandes raíces, se establece desde el significado traducido del francés, que dirige hacia una persona de buen gusto para la comida y a un producto que se elabora a través de un cuidadoso, riguroso y antiguo método de fabricación que trasciende en su propia tradición. Los productos gourmet son caracterizados por el cuidado de la higiene en el momento determinado en que se lleva a cabo la exquisita selección de granos, frutos, semilla, etc., de igual manera se protege sus propiedades

organolépticas, *Las propiedades organolépticas de los alimentos son las características físicas que pueden percibir de ellos los distintos sentidos, como el sabor, el olor, la textura y el color (Marta Cavarrías, junio 2016).* Los productos y la cocina gourmet tienen su primer destello en la civilización y en el mundo culinario en la apertura del primer restaurante gourmet en Madrid, España en 1725; dato histórico que ayuda de referencia para conocer acerca de estos productos e inhibir el pensamiento errado hacia ellos, que solo se cree que un producto gourmet es exclusivo y caro. En la actualidad es habitual ver canales de cocina y cocineros exclusivos que muestran recetas mediante la televisión y revistas, que no solo muestran la variedad de productos, utensilios y medios relacionados a la comida gourmet, de igual manera regalan una visión de la hambrienta demanda de parte de los consumidores que persiguen modas y tendencias. Es así como en la actualidad los productos gourmet obtienen un lugar dentro del gran mundo culinario.

OTOMIES GOURMET crea de forma artesanal productos gourmet ricos en nutrientes, originales en sus ingredientes, sin conservadores y con ricos sabores. Es una empresa ubicada en el valle del mezquital del estado de Hidalgo. Recientemente ha tenido una serie de problemas que se derivan del actual plan de marketing que se desarrolla hacia la marca, afectando principalmente en el desarrollo de las ventas, la justificación de esta señala a que el único método de mercadotecnia se aplica por medio de una página de Facebook que a la fecha no tiene el alcance óptimo para engrandecer las ventas y la producción. Retomando que el mercado de los productos gourmet está generando mayores ganancias, debido a la tendencia que surge entre las personas que desean degustarlos. Por esta razón y algunas más que se determinarán con el estudio de mercado, se mostrarán condiciones positivas de crecimiento a OTOMIES GOURMET. Las artesanas que crearon la empresa OTOMIES lo hicieron con el objetivo de que sus productos lleguen a toda la república y esto posicione la marca entre las principales a nivel nacional. Los beneficios que traerá a la sociedad además de emprender en el mercado como una orgullosa empresa hidalguense, también darán variedad y estilo a los productos de consumo cotidiano como la mermelada.

Misión: somos una empresa que produce y promueve productos gourmet artesanales siempre enfocados y comprometidos a ser una organización innovadora, competitiva y sensiblemente humana orientada a la entera satisfacción de cada uno de nuestros clientes.

Visión: ser una empresa posicionada en los mercados gourmet más exigentes alrededor de México, contando con reconocimiento de nuestra marca por su constante innovación y por la proyección de nuestra cultura orgullosamente *hñahñu-Otomí.*

REVISION LITERARIA

Atendiendo a que un producto gourmet es aquel alimento de alta calidad, el cual se diferencia por lo menos en el carácter único, origen exótico, procesamiento particular, díselo, oferta limitada, aplicación o uso atípico, envasado o canal de distribución diferenciado según PROCHILE (2011); Otomíes provee de artículos que cumplen en al menos más de una de estas categorías, correspondiendo a que el mercado que rige la competencia a la cual se enfrenta como empresa, se verá afrontada con estrategias de marketing que como bien propone Thomson (2006), el plan de marketing es un valioso instrumento que sirve de guía a todas las personas que están vinculadas con las actividades de mercadotecnia de una empresa u organización porque describe aspectos tan importantes como los objetivos de mercadotecnia que se pretenden lograr, el cómo los van a alcanzar, los recursos que se van a emplear, el cronograma de las actividades de mercadotecnia que se van implementar y los métodos de control y monitoreo que se van a utilizar para realizar los ajustes que sean necesarios.

METODOLOGIA

Objetivo: Tiene como propósito crear una propuesta para cambiar la imagen que reciben los clientes sobre la empresa, romper la barrera que la mantiene estancada por falta de publicidad y dotar de un mejor manejo

de la mercadotecnia, con la finalidad de que se compre más la imagen de Otomíes, saturando de publicidad en el estado de hidalgo y en otras primeras entidades de la república.

Delimitaciones: El plan de mercadotecnia que a continuación se detalla, pretende crear una investigación relativamente profunda para recabar información acerca del impacto que ha tenido hasta hoy la marca, como se ha estado manejando el marketing al día de hoy y cuál es la ventaja competitiva que otorgaría a la empresa esta nueva estrategia, aunado a esto, la delimitación de este proyecto radica en solo crear un instrumento informativo, la decisión de implementarlo queda a discreción de las dueñas de Otomíes.

Sujeto: El ya señalado plan de mercadotecnia tiene como origen el desarrollo óptimo de la empresa Otomíes, que su alcance en el mercado sea mayo y que las personas de la cercanía (clientes óptimos) degusten de la gran calidad de un producto de raíces culturales y emblema de la producción artesanal mexicana, las personas que con fines ilustrativos y académicos desarrollan este plan tienen como total labor el medir el impacto que puede tener una excepcional estrategia de mercadotecnia.

Materiales: para la realización del plan de mercadotecnia se apoyó de encuestas que se hicieron a pobladores de los alrededores del valle del mezquital donde se encuentra en circulación los productos que se comercializan, así como entrevistar a las dueñas de Otomíes para dar a conocer el objetivo que tienen para la empresa a través de la mercadotecnia; se tiene conocimiento de la página que manejan como publicidad en Facebook y se valora el impacto que tiene.

Procedimiento: Debido a la demanda de productos gourmet que hay en la actualidad, surge la necesidad de atender la imagen externa que emana la empresa Otomíes, ya que hay muchas empresas que se dedican a producir artículos gourmet de consumo, se propone el plan de mercadotecnia que posicionara entre la demás competencia a la marca, que ayude a establecer los objetivos y metas que se persigue en la producción y comercialización de los productos gourmet. Previamente se realizó un análisis en la tesis realizada del estudio de esta empresa, que posterior dio pauta para llevar a cabo una serie de actividades encaminadas a detectar áreas de oportunidad dentro y fuera de la empresa y que a continuación se describen:

> *Primeramente, se observó cómo es el manejo de la mercadotecnia en la empresa a través de indagación externa en la tesis ya mencionada y en la página que manejan en Facebook. Posteriormente se solicitó una entrevista con las dueñas que llevó a conocer datos históricos de la empresa y como es que proyectan el funcionamiento futuro de la misma y así contar con fuentes primarias. Se aplicaron entrevistas, investigaciones de mercados previas, estos instrumentos arrojaron la información necesaria para elaborar un análisis situacional en donde describe el mercado, el producto, la competencia, distribución y posibles clientes. Teniendo el análisis de la información recabada se dio paso a elaborar el foda (fortalezas, oportunidades, debilidades y amenazas) para detectar áreas de desarrollo en la empresa. Seguido se determinó la matriz de estrategias del foda que ayuden a la oportuna participación de mejora en el proceso mejora del marketing. Por último se desarrolló el plan de mercadotecnia con sus objetivos y estrategias que darán una mejor imagen a Otomíes Gourmet.*

RESULTADOS

Plan de mercadotecnia: derivado al análisis que se muestra en la tabla 1 y la tabla 2 se observa que el plan de mercadotecnia tiene bases sustentadas en las oportunidades que presenta la empresa, así que de ser deseada la implementación del "plan de mercadotecnia en Otomíes Productos Gourmet", las dueñas y los consumidores empezaran a gozar de los beneficios del alcance de sus productos y así logren alcanzar los objetivos de venta y comercialización que se esperan.

Tabla 1: Análisis Foda

Fortalezas	**Oportunidades**
Productos sin conservadores. Productos innovadores en sabor. Personal capacitado. Fácil acceso a materia prima Procesos artesanales	Crecimiento de la demanda Poca competencia directa El uso excesivo de los medios de comunicación
Debilidades	**Amenazas**
Carencia de mercadotecnia Falta de tecnología para producir mayores cantidades Red de distribución	Costo de transportación Desastres naturales Escases de materia prima Precios altos de proveedores

Tabla 2: Elección de Estrategias

E1: diseñar e implantar un sistema de búsqueda de clientes potenciales.
E2: negociar financiamiento para aumentar la capacidad instalada.
E3: implementar tecnología que aumente la producción.
E4: adquirir un plan de manejo de imagen para las principales redes sociales.
E5: crear una capacitación constante para el área de las ventas y mejorar el método de búsqueda de clientes.
E6: crear ofertas dirigidas a los clientes mayoristas para aumentar las ventas en grandes lotes.
E7: cambiar al método del outsourcing para la distribución de los productos, reduciendo el costo del transporte.
E8: contratar servicios de publicidad en base a patrocinios para dar a conocer más la marca.

Tabla 3: Objetivos Mercadológico 1

OBJETIVO 1 Ser el líder de venta de productos gourmet		
ESTRATEGIA: Atraer a nuevos clientes para penetrar en nuevos mercados. Posicionar la marca y la empresa dentro de la región hidalguense. TACTICA: Realizar una serie de comerciales sobre el proceso de algunos productos y junto con fotografías de los alimentos, contratar una campaña de publicidad y alcance en Facebook.		
¿Que se hará?	¿Quién lo va a hacer?	¿Cuándo lo va a hacer?
Crear videos y fotos	Agencia de publicidad	A inicio de otoño
Publicitar en Facebook	Agencia de publicidad	A mediados de otoño y durante todo un año.

Tabla 4: Objetivos Mercadológico 2

OBJETIVO 2 **Incrementar las ventas aproximadamente en un 20% a partir de la aplicación de un plan de mercadotecnia durante un año**		
ESTRATEGIA: Crear un spot de radio y transmitir en toda la región de hidalgo TACTICA: Publicitar los productos con promociones dirigidas a los consumidores finales.		
¿Qué se hará?	¿Quién lo hará?	¿Cuándo se hará?
Un comercial de radio	Gerente de la radiodifusora	En temporada de ventas bajas

Tabla 5: Objetivos Mercadológico 3

OBJETIVO 3 **Brindar una mejor atención al cliente creando una página web de la empresa donde se podrán atender ventas de mayoreo.**		
ESTRATEGIA: Elaboración e implantación de la página web y su difusión por la publicidad generada en la radio y en red social. TACTICA: Establecer en una página web, todos los productos, servicios de ventas, precios y promociones, además del contacto directo con la empresa.		
¿Qué se hará?	¿Quién lo hará?	¿Cuándo lo hará?
Página web	Diseñador grafico	Antes de trabajar el Facebook y el spot de radio

Tabla 6: Objetivos Mercadológico 4

OBJETIVO 4 **Crear una imagen de una empresa socialmente responsable y consolidar la presencia de la empresa y de los productos.**		
ESTRATEGIA: Patrocinio con publicidad y logotipos de la empresa. TACTICA: Realizar patrocinios de equipos deportivos de escuelas o ligas municipales de los deportes más practicados en la región.		
¿Qué se hará? patrocinio en equipos deportivos	¿Quién lo hará? Gerente de la empresa y representante de los equipos deportivos	¿Cuándo lo hará? Cuando inicie la liga.

Tabla 7: Objetivos Mercadológico 5

OBJETIVO 5 **Brindar un mejor servicio de ventas y seguimiento del cliente**		
ESTRATEGIA: Implementar un curso de capacitación para quienes estén al frente de ls ventas TACTICA:Contratar una empresa consultora o una universidad que pueda desarrollar el plan de capacitación		
¿Qué se hará? Curso de capacitación	¿Quién lo hará? Gerente de la empresa Empresa o universidad contratada	¿Cuándo lo hará? En los meses de temporada baja

FUENTE: *elaboración propia.*

OBJETIVOS ESPECIFICOS

La oportuna implementación del plan de mercadotecnia tanto para la imagen de la empresa como el aumento de ventas, tiene como principal objetivo mantener en una correcta posición a la empresa Otomíes en un gran margen de tiempo, llegando a todos los rincones de la republica dejando a su paso una buena imagen ante los clientes potenciales y ante la sociedad misma, reconociendo a Otomíes como su proveedor ideal de productos gourmet y sea en un futuro una opción para diversificar las compras del supermercado en cuanto a este tipo de productos. El plan de mercadotecnia se fundamenta en estrategias para la mejora de la imagen de la empresa, esto con el fin de tener mayor impacto en el mercado, promover productos con sus características y los beneficios que obtendrán los clientes mayoristas y los consumidores finales. Dotar a la empresa de conocimiento suficiente sobre la competencia existente y las oportunidades con las que se encuentra una empresa de estas características hoy en día. Sensibilizar a las propietarias de la empresa Otomíes acerca de las estrategias de mercadotecnia que pueden asegurar el éxito de la de las ventas.

CONCLUSIONES

Los alimentos gourmet constituyen una parte importante en los productos de consumo, así como se muestra en la gran oferta de cientos de establecimientos que manejan este tipo de cocina y procedimientos, muestra la oportunidad de crecimiento que tiene una empresa productora y comercializadora de dichos artículos, que darán un realce a la cocina mexicana a través de sus procedimientos artesanales y sus productos de gran selección y alta calidad, inundando así el mercado de competencia nacional. Con el presente proyecto que se realizó en la Universidad Autónoma del Estado de Hidalgo, se pretende dar a conocer el mercado existente de productos gourmet, así como de la marca Otomíes y su insaciable lucha por mantener vivos la tradición de la elaboración de sus productos y el aprovechamiento de los recursos naturales de los que los provee la región. De esta manera podemos concluir que las deficiencias que ha tolerado la empresa Otomíes en cuanto a sus ventas, ha de ser erradicada con retomar el plan de acción de la mercadotecnia existente y desarrollar mejores estrategias de alcance hacia el consumidor final. Sin desacreditar el posicionamiento que se obtiene ante las demás marcas de productos gourmet.

REFERENCIAS

Marta Chavarría (2016), “Propiedades Organolépticas de los Alimentos.

Iván Thompson (2006), "El concepto del Marketing" 2017
Prochile (2011), "Estudio de Mercado Gourmet en México" 2017.

BIBLIOGRAFIA

Thompson, "El plan de mercadotecnia". 2013.

Czinkota, Michael R., y Kotabe, Masaaki; "Administración Mercadotecnia" (2ª Ed.) 2005

Cohen, William A.; "Plan de Mercadotecnia" (3ª Ed.) 2004

Philip Kotler y Gray Armstrong: "Fundamentos de Marketing (8ª. Ed.) 2008
Roger Kerin: "Marketing" (9ª. Ed.) 2009

Russow, Lloyd C. y Terpstra, Verm: "Fundamentos de Mercadotécnica", 2003

CALIDAD DE VIDA DE LOS TRABAJADORES ASALARIADOS EN LA ZONA SUR-ORIENTE DE SALTILLO, COAHUILA, MÉXICO

Baltazar Rodríguez Villanueva, Universidad Autónoma de Coahuila
Yolanda Mejía de León, Universidad Autónoma de Coahuila
Rosalva Diamantina Vásquez Mireles, Universidad Autónoma de Coahuila
Román Ernesto Camacho García, Universidad Autónoma de Coahuila

RESUMEN

La importancia por la calidad de vida de las personas a través de los años, ha ido evolucionando y no es sino hasta los años 60´s que llega a convertirse en un concepto muy utilizado en diversos ámbitos como la salud, la educación, la economía, la política y el mundo de los servicios en general. El interés por realizar esta investigación es contribuir al conocimiento de las condiciones de vida material de los trabajadores asalariados de la región suroriente de Saltillo, Coahuila México, para estar en condiciones de proponer alternativas que impacten en su ámbito familiar así como el empresarial. Por otra parte, se pretende analizar si la calidad de vida material es un reflejo de sus remuneraciones. Para lograrlo, se diseñó un instrumento de medición con 28 indicadores, utilizando escala Likert, y preguntas dicotómicas. La encuesta se aplicó a 451 trabajadores. El diseño de la investigación fue no experimental. En cuanto a la temporalidad de la recolección de los datos, es transversal. Fue exploratorio y descriptivo, ya que solamente se analizaron cómo son y cómo se manifestaron algunos fenómenos y sus componentes. Los principales resultados obtenidos fueron los siguientes: Se puede establecer que el salario percibido no depende del grado de estudios del trabajador; el nivel de años de estudio es de 9.8 años; se observa que el 11.8% de los entrevistados contestó tener un ingreso menor a $ 3,000 pesos mexicanos mensuales, esto es, reciben sólo un salario mínimo mensual vigente en 2016; 44% de los hombres y 23% de las mujeres, son operarios y técnicos; el 57% de las parejas casadas trabajan los dos. Se detecta que las condiciones de vida de los hogares son buenas, las cuales se reflejan en las condiciones de la vivienda y de los activos materiales dentro de ellas. Se tienen mejores condiciones respecto a la estabilidad laboral, el 80% de los entrevistados, cuenta con contratos por escrito y fijos y se ocupan en empleos que tienen mejores perspectivas de crecimiento. Por otra parte, más del 58% de los trabajadores tiene casa propia.
En Saltillo, Coahuila han aumentado el número de empresas instaladas, provocando competencia laboral rotación de personal y una oferta de mejores prestaciones, entre ellas la remuneración salarial, pero esta situación no ha sido del todo aprovechada por los trabajadores.

PALABRAS CLAVE: Calidad de Vida, Asalariado, Bienestar Material

QUALITY OF LIFE OF WORKERS IN THE SOUTH-EAST ZONE OF SALTILLO, COAHUILA, MÉXICO

ABSTRACT

The importance of people life quality has evolved through years, and it was not until the 60s that it becomes a widely used concept in various fields such as health, education, economy, politics and the world of services in general. The interest in this research is to contribute to the material living conditions knowledge of salaried workers in Saltillo, Coahuila, Mexico southeast region, in order to be able to propose alternatives that impacts on their family as well as business environment. On the other hand, it seeks to analyze whether the life material quality is a reflection of their remuneration. To achieve this, a

measurement instrument was designed with 28 indicators, using Likert scale, and dichotomous questions. The survey was applied to 451 workers. The research design was non-experimental. As for the temporality of the data collection, it is transversal. It was exploratory and descriptive, since only they analyzed how they are and how they manifested some phenomena and their components. The main results obtained were: It can be established that the salary received does not depend on the level of the worker studies; The level of study years is 9.8 years; It is observed that 11.8% of the respondents answered having an income lower than $ 3,000 mexican pesos per month, that is, they receive only a monthly minimum salary in force in 2016; 44% of men and 23% of women are workers and technicians; 57% of married couples work both. It is detected that the living conditions of the homes are good, which are reflected in the housing conditions and the material assets within them. In job security termsy, 80% of respondents have written and fixed contracts and are employed in jobs that have better growth prospects. On the other hand, more than 58% of workers have their own home. In Saltillo, Coahuila, there has been an increase in the number of companies that have been set up, leading to a labor turnover and a better offer of benefits, including salary remuneration, but this situation has not been fully exploited by workers.

JEL: L2, L24, M12, M55, O15

KEYWORDS: Quality of Life, Asalaried, Well-Being Material

INTRODUCCIÓN

La importancia por la calidad de vida a través de los años ha ido evolucionando y no es sino hasta los años 60´s que llega a convertirse en un concepto muy utilizado en diversos ámbitos como son la salud, la educación, la economía, la política y el mundo de los servicios en general. Dos de los indicadores de la calidad de vida que frecuentemente se han utilizado en los estudios comparativos entre las distintas regiones del mundo son el Producto Interno Bruto (PIB) y el Ingreso per Cápita. Así, desde el punto de vista económico, la riqueza generada en un país y el ingreso promedio por residente, vienen a constituir algunos de los factores que integran los índices de la calidad de vida de sus habitantes. Sin embargo, algunos organismos e instituciones han propuesto diferentes indicadores de la calidad de vida, como es la Organización Para la Cooperación y el Desarrollo Económico (OCDE) quien presentó un nuevo índice para medir la calidad de vida de las personas y compararla entre los países, a partir de la ordenación personalizada de las prioridades de cada individuo. "El Índice para una Vida Mejor" se basa en 11 aspectos específicos del bienestar --la vivienda, los ingresos, el empleo, la comunidad, la educación, el medio ambiente, el compromiso cívico, la salud, la satisfacción ante la vida, la seguridad y el balance entre la vida y el trabajo, así como dos dimensiones transversales, la sostenibilidad y las desigualdades-- como parte de la actividad continua de la OCDE encaminada a formular nuevas medidas de evaluación del bienestar que vayan más allá de Producto Interno Bruto (PIB). (OCDE, 2011).

México ha logrado grandes avances en la última década en la mejora de la calidad de vida de sus ciudadanos, especialmente en las áreas de la educación, la salud y el empleo. No obstante, se obtienen buenos resultados sólo en unas cuantas medidas de bienestar en comparación con la mayoría de los demás países incluidos en el Índice para una Vida Mejor. México se sitúa por arriba del promedio en compromiso cívico, pero por debajo del promedio en los temas de empleo y remuneración, estado de la salud, calidad medioambiental, vivienda, ingresos y patrimonio, sentido de comunidad, balance vida-trabajo, seguridad personal, satisfacción, y educación y competencias. (OCDE, 2011). En general, los mexicanos están menos satisfechos con su vida, que el promedio de los países que integran la OCDE. Al pedírseles que calificaran su satisfacción general ante la vida en una escala de 0 a 10, los mexicanos le otorgaron una calificación de 6.2, cifra menor que el promedio de la OCDE que es de 6.5.

Identificación de la Problemática. Tradicionalmente, en la mayoría de los países en desarrollo aumenta la pobreza de la población, por la baja remuneración que recibe un trabajador el cual ve a menudo que su pago

no corresponde a la actividad que realiza. Por otra parte, en la mayoría de los casos, las mujeres ganan menos que los hombres, realizando la misma actividad, las horas de trabajo aumentan y las prestaciones laborales no mejoran. La flexibilidad laboral va acompañada de rasgos y características que permiten considerar las condiciones laborales como precarias. Entre algunas de ellas destacan: bajos salarios, inestabilidad e incertidumbre, incumplimiento en el pago de prestaciones de Ley (como son la prima vacacional, el aguinaldo, el reparto de utilidades, las horas extras laboradas, así como la no generación del derecho de antigüedad), falta de condiciones de seguridad e higiene, escasas posibilidades de desarrollo profesional y por si fuera poco, la ausencia de libertad sindical. Adicional a lo anterior expuesto, un factor a considerar son los tipos de viviendas que se le ofrecen al trabajador, en las cuales padecen hacinamiento por lo pequeño que son, son financiadas hasta 30 años y por las cuales vienen pagando casi el triple del precio original. Por otra parte, los centros e institutos de seguridad social instalados, no son suficientes para el número de habitantes que se tienen y por lo tanto, es común observar que siempre están saturados. Como resultado de todos estos factores, la situación económica que se tiene, no permite a la mayoría de los trabajadores disfrutar plenamente de las actividades de ocio, solo cuentan con lo básico e indispensable en su hogar, la alimentación no es muy buena, derivando en malos hábitos alimenticios y según las estadísticas, México es uno de los países en donde existe mayor obesidad y diabetes, situación que afecta de forma negativa su calidad de vida.

Objetivos

Los principales objetivos de este trabajo consisten en identificar las principales características que conforman la calidad de vida de los trabajadores asalariados en la región suroriente de la ciudad de Saltillo, Coahuila, México, así como analizar si la calidad de vida material, es un reflejo de sus remuneraciones percibidas.

Justificación

Esta investigación es importante ya que se pretende conocer y analizar los factores que influyen en la calidad de vida de los trabajadores fuera de su vida laboral, la cual tiene impacto en las ventajas competitivas de las empresas y cuando estos factores están ausentes, se reflejan negativamente en la productividad y en el desempeño de los trabajadores. Puede afirmarse que no existe un equilibrio óptimo de los aspectos de salud, recreación, sociocultural y económico que debe poseer el trabajador en la región objeto de estudio, permitiéndole de este modo vivir de una manera digna y decorosa, es decir con calidad de vida. Los trabajadores pasan por lo menos ocho horas del día en sus lugares de trabajo. Si se contara con las horas extras y el tiempo de transporte para ir y venir del trabajo, se puede decir con propiedad que la mitad de su vida tiene relación con el lugar de trabajo, otra parte en descansar y por último la familia. Es así que la calidad de vida se encuentra como objeto de estudio de la psicología y de las ciencias del comportamiento, debido a que es un componente central del bienestar de la persona y que está muy relacionado con otros aspectos del funcionamiento humano, como la salud, el afrontamiento, la solución de problemas, el control, la auto-eficacia, la independencia, las creencias personales, la realización personal, los estilos de vida saludables, las actividades que realice y el desarrollo de habilidades sociales tanto en la familia, en la escuela, en el ámbito laboral o en la comunidad (Sánchez-Sosa y González-Celis, 2006). A partir de esta perspectiva que arroja una idea generalizada, se justifica el presente trabajo dado que las investigaciones de calidad de vida permiten buscar información con metodología y técnicas adecuadas acerca de cómo se están estructurando las condiciones de vida en la sociedad, en la familia y en el individuo, así como las consecuencias que pueden producir en la salud y el bienestar de las personas y de su influencia en la productividad de las empresas.

REVISION LITERARIA

Calidad de Vida. La calidad de vida muestra las condiciones en que vive una persona que hacen que su existencia sea agradable y digna de ser vivida, o la llenen de angustia. Es un concepto extremadamente subjetivo y muy vinculado a la sociedad en que el individuo existe y se desarrolla. En un ambiente rural, sin adelantos técnicos, donde las personas viven una vida más de acuerdo con la naturaleza y alejados del progreso, sentirán satisfechas sus necesidades con menores recursos materiales. En las modernas sociedades urbanas, un individuo se sentirá insatisfecho y con poca calidad de vida si no puede acceder a las innovaciones tecnológicas que lo dejan relegado del mundo globalizado y competitivo. Lawton (1984) y Calman (1987) son probablemente los primeros autores que elaboran un concepto de lo que es o debe entenderse como calidad de vida. Para Lawton, calidad de vida debe entenderse como "el conjunto de evaluaciones que el individuo hace sobre cada uno de los dominios importantes de su vida actual". Para Calman la calidad de vida tiene un carácter subjetivo-valorativo "la calidad de vida nos vienen dada por la distancia entre aspiraciones y logros".

Reig et. al. (2001) y Reig (2000, 2002, 2003) proponen una definición de calidad de vida en la que la mayor relevancia la poseen los aspectos comportamentales y el bienestar subjetivo que produce la vida que viven las personas. Estos autores consideran que lo que realmente determina la calidad de vida de una persona es lo que hace o deja de hacer y cómo llega a experimentar lo que hace. Por su parte, Cummins y Cahill (2000), defienden que "la calidad de vida es a la vez objetiva y subjetiva, siendo cada componente la agregación de siete ámbitos como son el bienestar material, la salud, la productividad, la intimidad, la seguridad, la comunidad, y el bienestar emocional. Para estos autores los ámbitos objetivos comprenden medidas culturalmente relevantes de bienestar objetivo. Los ámbitos subjetivos comprenden la satisfacción con distintos ámbitos según su paso atribuido e importancia. Otros autores como Levi y Anderson (1980) definen la calidad de vida como la percepción subjetiva de felicidad o satisfacción con aquellos aspectos de la vida que resultan relevantes para cada persona.

Algunas de sus conclusiones son que existen necesidades básicas que hacen a la calidad de vida de toda persona sin las cuales es indiscutible ese ser humano como como son la salud, la vivienda, la alimentación, el trabajo, la educación y el descanso. Otra de sus aportaciones es que la calidad de vida tiene mucho que ver con la proporción que guarda la creciente población mundial, la escasez de los recursos y los avances tecnológicos. A través del tiempo, se ha intentado poder plantear una definición que abarque todas las áreas que implica el concepto de *calidad de vida* puesto que combina componentes subjetivos y objetivos donde el punto en común es el bienestar individual; donde a menudo el concepto de "bienestar " es usado como sinónimo de calidad de vida. De los últimos, es decir, de los componentes objetivos, se pueden agrupar en 5 dominios principales: el bienestar físico (como salud, seguridad física), bienestar material (privacidad, alimentos, vivienda, transporte, posesiones), bienestar social (relaciones interpersonales con la familia, las amistades, etcétera), desarrollo y actividad (educación, productividad, contribución) y bienestar emocional (autoestima, estado respecto a los demás, religión). Sin embargo, es importante comprender que la respuesta a cada uno de estos dominios es subjetiva y tan variable gracias a la influencia de factores sociales, materiales, la edad misma, la situación de empleo o a las políticas en salud. La idea de calidad de vida es ampliamente utilizada en el ámbito científico, en los enunciados de la política pública y en la vida cotidiana en general. Dicha popularidad ha significado una abundante literatura al respecto y por lo mismo una gran cantidad de maneras de definirla (Dijkers, 2007).

Calidad del Empleo. El concepto de calidad del empleo ha sido ampliamente impulsado por la Organización Internacional del Trabajo (OIT) (1997), como antítesis a la precariedad laboral y al crecimiento desmedido en algunas ciudades de la informalidad urbana. Para este organismo, el progreso laboral se mide por la calidad del comportamiento del mercado laboral, por medio de la tasa de desempleo abierto, la informalidad, el salario real de la industria, el salario mínimo real y la productividad. La calidad de vida en el trabajo es una filosofía de gestión que mejora la dignidad del empleado, realiza cambios culturales y

brinda oportunidades de desarrollo y progreso personal. (French, 1996:375). En cuanto a la competitividad regional se refiere, el interés por incrementar la productividad, no debe opacar el hecho de transferir estas ganancias por productividad a las personas a través de mejores salarios (Turok, 2004). Situación Económica y Laboral en Saltillo, Coahuila. En el Estado de Coahuila, México, la Población Económicamente Activa (PEA) es de 1´366,191 de las cuales las personas ocupadas son 1´312,758 y de éstas el 39.2% gana dos o menos salarios mínimos y el 45% gana de 2 a 5 salarios mínimos. El 28.3% trabaja en la industria manufacturera; 17.9% en el comercio, y en el sector servicios el 31.1%. El porcentaje de desempleo es de 4.2%.

La tasa de informalidad es de 37.4%. El número de asalariados asciende a 1´032,289 de los cuales solo el 70% tiene seguridad social. (STPS-INEGI, 2017). En la ciudad de Saltillo la capital de Coahuila, existen sectores industriales con buenos resultados económicos, como es el caso de la industria metalmecánica y automotriz, pero esto en algunas ocasiones, no se traduce desafortunadamente, en mejores salarios ni mayores prestaciones. El repunte que se ha logrado en la región, respecto a la generación de empleos, aún es insuficiente y está acompañado de un deterioro en las condiciones laborales. El desafío es entonces, no sólo la creación de empleos, sino que éstos sean bien remunerados y de calidad. Por otra parte, cabe mencionar que actualmente, se está dando una gran importancia a las micros, pequeñas y medianas empresas que son las que pueden contribuir a reducir la pobreza en el país, puesto que generan gran cantidad de empleo, niveles adecuados de calidad de empleo y bajo costo de bienes y servicios utilizados, pero por otra parte, se debe considerar que tienen un bajo nivel de ingreso.

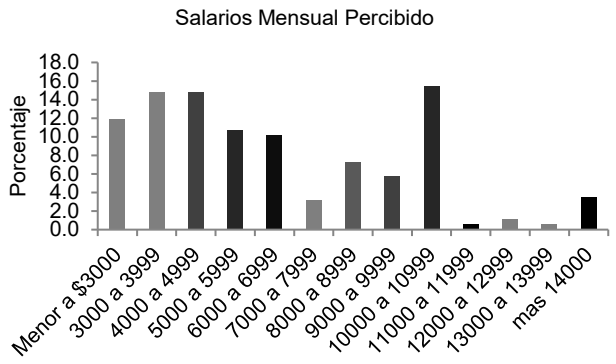
METODOLOGÍA

Esta investigación tiene un aporte metodológico, ya que al ser un estudio exploratorio, permite examinar y determinar el pensamiento circundante al problema u objeto de estudio y su expresión concreta en la muestra seleccionada, en razón que permite fomentar una base de información general acerca del fenómeno investigado que ayudará al investigador a conocer las principales características que contribuyen en la calidad de vida de los trabajadores, para que posteriormente se pueda determinar el método más conveniente para el logro de los objetivos. Para lograr los objetivos propuestos, se diseñó y aplicó un instrumento de medición de variables que consistió en una encuesta de 28 indicadores, con escalamiento Likert, diferencial semántico, preguntas semicerradas (dicotómicas) y de selección simple, dirigidas a personas asalariadas del sur-oriente de la ciudad de Saltillo, Coahuila, con el propósito de hacer una exploración de la calidad de vida material de estos trabajadores. Posteriormente, se tabularon los datos obtenidos y se analizaron las respuestas con el software SPSS versión 20, a fin de poder obtener los resultados y de presentar las conclusiones respectivas. La recolección de los datos, se realizó durante los meses de Agosto y Septiembre del año 2016, logrando recabar información de 451 trabajadores de distintos ámbitos laborales de la zona sur-oriente de Saltillo, Coahuila.

RESULTADOS

Después de analizar la información recabada, se revelan a continuación los resultados obtenidos. Trabajadores por Género. Del total de los trabajadores entrevistados en la región sur-oriente de Saltillo, Coahuila, México, es decir, de 451, el 64.3% fueron hombres (290) y el 35.7% mujeres (161). Estado Civil del Trabajador (a). Las respuestas para determinar el estado civil de los encuestados en esta investigación, fueron los siguientes: 48.4% son solteros (as), 36% casados (as), 9.8% conviven en unión libre, 4.0 % están separados (as) y el 1.4% son viudos (as). Con relación a la remuneración mensual por trabajador, enseguida se presenta la Figura 1, que presenta el salario mensual percibido.

Figura 1: Salario Mensual Percibido



En lo referente al salario mensual percibido por los trabajadores asalariados, el porcentaje mayor es del 15.4% que corresponde al salario situado en un rango de $ 10,000 a 10,999 pesos mexicanos mensuales; de 14.8% a los salarios de entre $ 3,000 a $ 4,999 pesos mexicanos mensuales; un dato interesante es que el 11.8% de los entrevistados contestó tener un ingreso menor a $ 3,000 pesos mexicanos mensuales, mientras que el 10.8% señaló ganar un salario de $ 5,000 a $ 5999 pesos mensuales; el 10,2% de $ 6,000 a $ 6,999 y finalmente el 7.3% de $ 8,000 a $ 8,999 pesos mexicanos mensuales. Fuente: Elaboración propia.

Tabla 1: Niveles Educativos y Remuneración Mensual

	Remuneración Mensual												
Nivel Educativo	Menor $3000	a 3000 3999	a 4000 4999	a 5000 5999	a 6000 7999	a 7000 7999	a 8000 8999	a 9000 9999	a 10000 10999	a 11000 11999	a 12000 12999	a 13000 13999	a mas 14000
Primaria	16.7%	16.7%	8.3%	16.7%	8.3%	8.3%	0.0%	8.3%	16.7%	0.0%	0.0%	0.0%	0.0%
Secundaria	15.2%	24.2%	16.7%	12.1%	13.6%	1.5%	4.5%	4.5%	6.1%	0.0%	0.0%	0.0%	1.5%
Bachillerato	16.9%	13.5%	16.9%	13.5%	11.2%	3.4%	6.7%	4.5%	10.1%	0.0%	1.1%	0.0%	2.2%
Técnico	6.9%	13.8%	22.4%	15.5%	8.6%	5.2%	13.8%	1.7%	8.6%	1.7%	1.7%	0.0%	0.0%
Universidad	8.4%	10.9%	9.2%	5.0%	8.4%	2.5%	6.7%	9.2%	27.7%	0.8%	1.7%	1.7%	7.6%

No existe una relación entre bajos niveles educativos y bajos niveles salariales. Los trabajadores con educación primaria representan un 3.5% y los universitarios el 34.6%. Se puede observar que los salarios no son uniformes ya que van desde menos de $ 3,000 pesos mexicanos mensuales hasta el rango de $ 10,000 pesos a 10,999. De los asalariados con secundaria, la mayoría gana de $ 3,000 a $ 3,999 (24.2%), los de bachillerato también tienen diferentes salarios que van desde menos de $ 3,000 (16.9%) y con el mismo porcentaje los de $4,000 a $ 4,999 (16.9%); con carrera técnica la mayoría gana de $ 4,000 a $ 4,999 pesos mensuales (22.4%), y de $ 5,000 a $ 5,999 el 15.5%; con grado universitario la mayoría gana de $ 10,000 a $ 10,999 pesos mensuales (27.7%) y de $ 3,000 a $ 3,999 pesos mensuales el 10.9%, los cuales están representados por los recién egresados que están realizando prácticas profesionales. Fuente: Elaboración propia.

Como puede observarse en la Tabla 1, basados en las respuestas de los trabajadores, se puede establecer que el salario percibido no depende del grado de estudios del trabajador, ya que como podrá notarse, hay trabajadores que cuentan con primaria o secundaria y obtienen salarios altos, pero por otra parte, también existen trabajadores con estudios universitarios que reciben salarios bajos. Cabe mencionar que el salario mínimo promedio para esta zona económica, en el año 2016 fue de $ 80.04 pesos diarios, es decir, de $ 2,400 pesos mensuales mexicanos. Respecto a la relación laboral formal del trabajador con su centro de trabajo, se consideraron cuatro opciones: contrato definitivo, contrato escrito, relación verbal y ninguno de los anteriores. El contrato escrito es el que tiene un mayor porcentaje tanto en hombres (41.6%) como en mujeres (44.3%), seguido por el de contrato definitivo que es de 38.9% y 32.8%, respectivamente, la relación verbal para los hombres es de 8.1% y para las mujeres de 9.8%. Un indicador que también fue tomado en cuenta, es el constituido por el promedio de los días trabajados a la semana o la denominada jornada laboral. Los trabajadores asalariados que laboran 5 días a la semana, están representados por un 44.6% de hombres y un 33.6% por mujeres; mientras que en el promedio de 6 días a la semana son 40.5% de hombres y 45.9% de mujeres.

En relación a las horas trabajadas por día, la mayoría de los trabajadores laboran 8 horas por día, 42.5% son hombres y el 56.6% son mujeres; el promedio de 9 horas está constituido por el 11.3% de hombres y 9.8% de mujeres; de 10 horas por día el 22.6% son hombres y el 9% son mujeres; finalmente, de los asalariados que trabajan en promedio 12 horas diarias el 9.5% son hombres y el 1.6% son mujeres. Cabe mencionar que en la mayoría de las empresas de la región, el promedio de horas trabajadas es de 48 horas semanales, las cuales se pueden distribuir en 4, 5 o 6 días. La mayor parte de los trabajadores son operarios y técnicos y están representados por el 44% de hombres y el 23% de mujeres; le siguen los trabajadores de las áreas administrativas con 27% de hombres y 51% de mujeres. Otro de los aspectos analizados es el constituido por los servicios de seguridad social de los trabajadores, al respecto, se presenta la Tabla 2 que exhibe los resultados obtenidos.

Tabla 2: Trabajadores Que Cuentan Con Seguridad Social

IMSS	Hombre	Mujer	Total
SI	87.50%	81.20%	85.30%
NO	12.60%	18.90%	14.70%

La mayoría de los trabajadores cuentan con seguridad social, de los hombres el 87.5% y las mujeres el 81.20%. Fuente: Elaboración propia.

Tabla 3: Activos Materiales Con Que Cuenta la Vivienda

Activo	Si
Aparato de Estéreo	83.4%
Refrigerador	96.2%
Automóvil	68.3%
Bicicleta	33.7%
Motocicleta	20.1%
Computadora	76.2%
Televisión Digital con Cable	62.2%
Televisión Digital sin Cable	37.8%
Internet	82.3%
Teléfono Fijo	17.7%
Teléfono Celular	81.2%

En la Tabla 3 se puede ver que la mayoría de los trabajadores de la zona entrevistada, cuenta con los activos materiales indispensables en su vivienda, el 81.2% tiene teléfono celular; 68.3% cuenta con un automóvil; 76.2% tiene computadora; el 82.3% conexión a internet; 62.2% televisión digital con cable; 96.2% refrigerador y el 83.4% posee un aparato de estéreo. Fuente: Elaboración propia.

Finalmente, en cuanto a los activos representados por la vivienda, las respuestas fueron las siguientes: El 58.1% de los asalariados encuestados dijo tener casa propia, el 11% rentada, el 3.8% prestada y el 27% en otra situación. De los que contestaron tener casa propia algunos la terminaron de pagar y otros la están pagando, pero el criterio fue considerarla propia. Con referencia a las condiciones de las viviendas, los resultados mostraron que el 27.3% cuenta con dos recámaras, el 33.4% con 3 recámaras; todas tienen cocina y comedor; el 56.4% tiene un solo baño; el 24.7% cuenta con dos baños; el 72.4% tiene cochera; el 75.3% tiene patio. De los servicios domésticos instalados, el 100% de los hogares cuenta con energía eléctrica; el 66.6% tiene gas natural o entubado y el 27% de los asalariados entrevistados está pagando actualmente su casa al Infonavit (Instituto del Fondo Nacional de la Vivienda para los Trabajadores).

CONCLUSIONES

La inversión pública en infraestructura, la inversión extranjera directa y los programas sociales desarrollados por el Gobierno Estatal en cinco años, colocan a Coahuila con un índice de calidad de vida superior a la media nacional. La cobertura estatal en alfabetización, drenaje y agua entubada es superior a la de algunos países latinoamericanos. Esta entidad federativa, ocupa el tercer lugar con más grados de escolaridad y el cuarto lugar con menor índice de analfabetismo. Como resultado del análisis de las características para conocer el nivel de vida de los trabajadores asalariados de la zona sur-oriente de la ciudad de Saltillo, Coahuila, México, emergen las siguientes conclusiones.Primera. Uno de los principales

hallazgos es que no se aprecia relación significativa entre el grado de estudios de los trabajadores asalariados con la percepción de altos ingresos, por lo que se puede establecer que el salario percibido no depende del grado de estudios del trabajador. Se observa que el 19.30% de trabajadores profesionistas reciben bajos ingresos (menos de $ 4,000 pesos mensuales), así como el 17.3% de trabajadores con bajos niveles de educación recibieron altos ingresos.

Segunda. Aunque el salario mensual percibido por los trabajadores asalariados, está equidistribuido entre los rangos establecidos de los que ganan menos a los que ganan más, se observa que el 11.8% de los entrevistados contestó tener un ingreso menor a $ 3,000 pesos mexicanos mensuales, esto es, reciben un salario mínimo mensual vigente en promedio para el año 2016, mientras que el rango de 2 a 5 salarios mínimos, está constituido por el 82.2%. Tercera. La mayor parte de los trabajadores son operarios y técnicos y están representados por el 44% de hombres y el 23% de mujeres; le siguen los trabajadores de las áreas administrativas con 27% de hombres y 51% de mujeres. Cuarta. Se detecta que las condiciones de vida de los hogares son buenas, las cuales se reflejan en las condiciones de la vivienda y de los activos materiales dentro de ellas. En la zona sur-oriente de Saltillo, Coahuila, los índices de viviendas que cuentan con tecnologías de la información y comunicación es alto: el porcentaje de casas con internet es del 82.3%; en tanto que el porcentaje de las casas-habitación con computadora asciende al 76.2%. En el renglón de líneas telefónicas instaladas fijas, solamente el 17.7% tiene este servicio; en cambio el 81.2% cuenta con celular; las casas-habitación con un automóvil o camioneta, es del 68.3%; el 96.2% de las viviendas cuenta con un refrigerador y el 62.2% tiene televisión digital con cable.

Quinta. En promedio, se tienen mejores condiciones de trabajo respecto a la estabilidad laboral, ya que la mayoría de los trabajadores (casi el 80% de los hombres y mujeres entrevistados), cuenta con contratos por escrito y fijos y se ocupan en empleos que tienen mejores perspectivas de crecimiento como operadores y técnicos en el sector manufactura y de servicios administrativos. Por otra parte más del 58% de los trabajadores tiene una casa propia, la cual están pagando o ya está pagada. Por último, cabe mencionar que sin duda alguna la implementación de proyectos de calidad de vida laboral puede resultar beneficiosa, tanto para las empresas como para los trabajadores, y esto puede reflejarse en: La evolución y desarrollo del trabajador; una elevada motivación; un mejor desenvolvimiento de sus funciones; menor rotación en el empleo, menores tasas de ausentismo; tiempo de ocio reducido; mayor satisfacción en el empleo; mayor eficiencia en la organización; menos accidentes laborales, enfermedades profesionales y relacionadas con el trabajo, etcétera; un impacto positivo en los índices de productividad laboral. Al haber un equilibrio entre la calidad de vida laboral y la calidad de vida personal se tendrán mejores resultados en una empresa, logrando mayor eficiencia y productividad.

REFERENCIAS BIBLIOGRÁFICAS

Boschma, R. (2004) “Competitiveness of Regions from an Evolutionary Perspective”, en: *Regional Studies*, 38(9), 1 001-1 014.

Calman, K.C. (1987). Definitions and Dimensions of Quality of Life. En N.K. Aaronson y I.M. Beckman (eds) The Quality of Life in Cancer Patients. Nueva York: Raven Press.

Cummins, R.A. y Cahill, J. (2000). Avances en la Comprensión de la Calidad de Vida Subjetiva. Intervención Psicosocial. Vol. 9 (2): 185.198

D’Alessio, F. (2004), Administración y Dirección de la Producción. Enfoque Estratégico y de Calidad, México, D.F., Pearson.

Dijkers, M. (2007). “What´s in Name” The Indiscriminateuse of the “Quality of Life” Label and the Need to bring about Clarity in Conceptualizations. *Internacional Journal of Nursing Studies. 44(1),* 34-45.

Lawton, M.P. (1984). The Varietes of Well-Being. En Malatesta, C., e Izard,F. (Eds). Emotion in Adult Development. California: Sage Publications Inc.

Levi, L. y Anderson, L. (1980). La Tensión Psicosocial. Población, Ambiente y Calidad de Vida. México: El Manual Moderno.

OCDE (2011). *Índice para una Vida Mejor. Enfoque en los Países de Habla Hispana de la OCDE Chile, España, Estados Unidos y México*. Recurso disponible y descargado En http://www.oecd.org/centrodemexico/%C3%8Dndice%20para%20una%20Vida%20Mejor%20resumen_130529.pdf

Reig, F., et. al. (2001) La Calidad de Vida y el Estado de Salud de los Estudiantes Universitarios. Alicante: Universidad de Alicante, España.

Reig Ferrer, A. (2000). La Calidad de Vida en Gerontología como Constructo Psicológico. Rev. Esp. Geriatr. Gerontol; 35, (S2): 5-16

Reig Ferrer, A. (2002). Estrés Laboral Asistencial y Calidad de Vida Personal en la Atención Oncológica. En Díaz, M.R. y Durá, E. (Cood) Territorios de Psicología Oncológica. Lisboa: Climepsi.

Reig Ferrer, A. (2003). Quality of Life. En Fernández Ballesteros, R. (Ed). Encyclopedia of Psychological Assesment. 2 Vols. London: Sage Publications.

Rodríguez-Oreggia, E. (2005) "Regional Disparities and Determinants of Growth in Mexico", en: *The Annals or Regional Science*, 39, 207-220.

Sánchez-Sosa, J. J. y González–Celis, R. A. L. (2006). Evaluación de la Calidad de Vida desde la Perspectiva Psicológica. En V. Caballo (Coord.). *Manual para la Evaluación Clínica de los Trastornos Psicológicos. Trastornos de la Edad Adulta e Informes Psicológicos*. Madrid, España: Ed. Pirámide.

Secretaría del Trabajo y Previsión Social: Subsecretaría de Empleo y Productividad Laboral (2017). Información Laboral Coahuila.

Secretaría del Trabajo y Previsión Social (2016) Condiciones de Vida y de Trabajo de las Familias de Trabajadores Asalariados que perciben un Salario Mínimo y Presupuesto Para Satisfacer sus Necesidades.

Turok, I. (2004) "Cities, Regions and Competitiveness", en: *Regional Studies*, 38(9), 1 069-1 083.

LIMITACIONES

La calidad de vida del trabajador, tiene un espectro muy amplio y combina componentes subjetivos y objetivos, donde el punto en común es el bienestar individual. En este sentido, la investigación se enfoca a medir los aspectos objetivos o materiales, por lo que sería interesante profundizar en el horizonte hacia aspectos del bienestar personal. Por otra parte, cabe mencionar que el estudio se contempló para la región suroriente de Saltillo, Coahuila, pero existen otras zonas como la surponiente y la norte inclusive la conurbada, en donde se podría ampliar la aplicación del instrumento de medición para luego hacer análisis comparativos. De igual manera, se podrían utilizar los cuestionarios en otras regiones o zonas de Coahuila e incluso del país.

FUTURAS LÍNEAS DE INVESTIGACIÓN

Los resultados de este trabajo, abren la oportunidad para actuar en nuevas líneas de investigación, como son la relación que existe entre la calidad de vida de los trabajadores y los índices de productividad empresarial; también podría medirse la relación que existe entre los malos hábitos alimenticios (obesidad, diabetes) y el desempeño laboral de los asalariados.

AGRADECIMIENTOS

Los autores agradecen, sinceramente, los comentarios de los árbitros del Comité Científico y a los editores del IBFR, los cuales contribuyeron sin duda a mejorar la calidad de la presente investigación.

BIOGRAFIAS:

Baltazar Rodríguez Villanueva, Lic. en Economía (1981), con Maestría en Planeación (2010) Candidato a Doctor en Administración y Alta Dirección, UAdeC (2017), Profesor de Tiempo Completo, investigador y catedrático de Microeconomía, Macroeconomía y Entorno Económico de los Negocios, de la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Ciencias de la Administración Carretera a Piedras Negras Km. 5, Saltillo, Coahuila. México.

Yolanda Mejía de León, Ingeniero en Sistemas, con Maestría en Administración, Profesora de Tiempo Completo e investigadora de la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Ciencias de la Administración, Carretera a Piedras Negras Km. 5, Saltillo, Coahuila. México.

Rosalva D. Vásquez Mireles, Economista, con Maestría en Administración, Profesora de Tiempo Completo e investigadora de la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Ciencias de la Administración Carretera a Piedras Negras Km. 5, Saltillo, Coahuila. México.

Román Ernesto Camacho García, Estudiante de Licenciatura de la carrera de Lic. en Administración de Empresas en la Universidad Autónoma de Coahuila. Se puede contactar en la Facultad de Ciencias de la Administración. Carretera a Piedras Negras Km. 5, Saltillo, Coahuila.

ACERCAMIENTO A LOS USUARIOS DE SECOND LIFE DE HABLA HISPANA A TRAVÉS DE UN ESTUDIO PSICOGRÁFICO DE TIPO VALS

Lorena Mariano Gutiérrez, Universidad Popular Autónoma del Estado de Puebla
Héctor Hugo Pérez Villarreal, Universidad Popular Autónoma del Estado de Puebla
Judith Cavazos Arroyo, Universidad Popular Autónoma del Estado de Puebla
María del Rocío Guadalupe Morales Salgado, Universidad Popular Autónoma del Estado de Puebla

RESUMEN

En la actualidad es importante conocer el perfil de los consumidores de las plataformas que se están utilizando. Second Life es una plataforma virtual que ofrece un mercado global y emergente que ha sido aprovechado por pocas empresas por falta de información que hay acerca de los usuarios activos. Por ello, esta investigación buscó analizar a los usuarios de esta plataforma, mediante una investigación exploratoria de tipo VALS. Los resultados mostraron que los principales usuarios hispanos son de perfiles innovadores y experimentadores. Motivados por la autoexpresión y la búsqueda de nuevos canales

PALABRAS CLAVE: Segmentación, Second Life, VALS

APPROACH TO SECOND LIFE USERS OF HISPANIC SPEECH THROUGH A VALS-TYPE PSYCHOGRAPHIC STUDY

ABSTRACT

At present it is important to know the profile of the consumers of the platforms that are being used. Second Life is a virtual platform that offers a global and emerging market that has been exploited by few companies due to lack of information about active users. Therefore, this research sought to analyze the users of this platform, through an exploratory research of type VALS. The results showed that the main hispanic users are of innovative and experimenters profiles. Motivated by self-expression and the search for new channels.

KEY WORDS: Segmentation, Second Life, VALS

JEL: M30, M31, M39

INTRODUCCIÓN

En las últimas décadas se desarrollaron algunas plataformas apoyadas en riqueza de comunicación, colaboración virtual y creación de contenido 3-D con alto potencial para socialización, entretenimiento, educación e interacción de las marcas con sus consumidores (Zhu, Wang y Jia, 2007). A partir de ello, emergieron con mayor fuerza, la educación virtual y el marketing interactivo digital, aprovechándose nuevos canales que atrajeron un gran número de usuarios por su valor agregado (Barnes y Mattsson, 2011). Pese a su rápido crecimiento, varias de estas plataformas sociales necesitan renovar y adecuar sus modelos de negocio, a fin de continuar explotando al máximo su potencial (Castelló, 2010) y posibilitar un mayor alcance a consumidores de múltiples contextos, entre ellos los hispanoparlantes, interesados en lo que estas plataformas pueden ofrecer. El concepto de social media es el top de la agenda de muchos ejecutivos de empresas hoy en día. Las decisiones del mercado son consultadas para identificar las formas y las

compañías con las cuales pueden obtener ganancias mediante el uso de las aplicaciones como Wikipedia, YouTube, Facebook, Second Life y Twitter (Kaplan y Haenlein, 2010). Una de las plataformas sociales que ofrece amplios servicios es la red social Second Life, la cual facilita la creación de productos virtuales y el intercambio entre sus miembros como parte de sus ventajas competitivas. Para muchas empresas que buscan incursionar en la web 2.0 o que ya la aprovechan, esta plataforma puede significar una apertura metaverso, pues se puede ajustar a la necesidad de cada empresa a fin de aproximarse fácilmente a un mercado potencial determinado. Justamente, debido a su naturaleza y a que los usuarios utilizan Avatares para representarse, aún es necesario un estudio que permita conocer a fondo a los consumidores potenciales hispanoparlantes. También puede resultar interesante identificar necesidades no satisfechas por estos mismos consumidores. Por tanto, se propone una investigación basada en la metodología VALS (*values and lifestyle*) (valores y estilos de vida, en español), que compare con base a la clasificación de dos metodologías (SBI y Luiz, Robinson y Kassouf), el perfil psicográfico de los avatares hispanoparlantes.

El trabajo se encuentra organizado en cinco secciones. En la primera sección de revisión literaria, se presenta la literatura relevante a las variables que se analizan en el estudio tales como: mundo virtual, Second Life, segmentación psicográfica y VALS. En la metodología, como segunda sección, se describe el objetivo y el proceso de recolección de información. Los resultados que forman parte de la tercera sección detallan los hallazgos más importantes en relación con las dos metodologías utilizadas así como el comparativo entre ellas. En las conclusiones, como cuarta sección, se puntualizan: el cumplimiento del objetivo y las contribuciones de la investigación. La quinta sección contiene las referencias utilizadas en el trabajo y una breve biografía de los autores.

REVISIÓN LITERARIA

Mundo Virtual

La World Wide Web no se define como un sinónimo de Internet, sino como la base del mismo. Aghaei, Nematbakhsh y Khosvari-Farsani (2012) lo definen como un sistema tecno-social para la interacción entre humanos basado en tecnologías de redes. De acuerdo con Shadbolt, Berners-Lee y Hall (2006) la primera generación de la web (la web1.0) se considera como una web de lectura. Empezó como una plataforma para las empresas que querían compartir su información con las personas. La web 2.0 es definida por O'Reilly (2007) como de lectura y escritura, utilizando un conjunto de tecnologías web como los blogs, los sitios de redes sociales y los sitios que comparten video. Sin embargo, la web 3.0 liga toda esa información y las conexiones de las personas en formas tales que harán nuestras experiencias de Internet más relevantes, útiles y divertidas (Kotler y Armstrong, 2012). Esta web está marcada por la disminución en las tareas y decisiones tomadas por los humanos, dejándola en manos de sistemas inteligentes que proporcionan herramientas funcionales para el e-branding y la fidelización de usuarios (Agahei et al., 2012; Küster y Hernández, 2013). Aunque la web 4.0 aún no cuenta con una definición exacta, ya cuenta con características simbióticas, que trata de la interacción entre los humanos y las máquinas (Agahei et al., 2012).

Según Auden (1968) todo ser humano está interesado en dos tipos de mundos: el mundo de primaria o mundo real, donde todo lo se conoce es a través de sus sentidos; y un mundo secundario u obra de arte, donde todo es creado por la imaginación. La Organización para la Cooperación y el Desarrollo Económicos (OCDE) (2011) declara que la historia de los mundos virtuales se remonta a 1970, donde la terminología ya era aplicada por la comunidad científica y otros expertos, principalmente en el contexto de la realidad virtual o juegos computacionales. Pero con la creciente popularidad de los mundos virtuales como Second Life, creado por Linden Lab, y World of Warcraft, creado por Blizzards, el término ha tomado popularidad con diferentes tipos de aplicaciones (Jarmon, Traphagan, Mayrath, y Trivedi, 2009). Un mundo virtual ofrece un entorno para un gran número de usuarios y que se entiende como una representación que se basa en el espacio de un mundo virtual que persiste y que puede ser experimentado por numerosos participantes a la vez representados por avatares (Koster, 2004).

Los mundos virtuales son lugares diseñados dentro de los equipos para dar cabida a un gran número de personas (Castronova, 2005). Sin embargo, es importante remarcar que no es necesario un entorno de 3 dimensiones (3D), pues el único requerimiento necesario es que sea en tiempo real y que sea una interacción entre un gran número de usuarios en un entorno simulado (Castronova, 2005). Wyld (2010) lo define como un Metaverso (del inglés metaverse, contracción del meta universo), que es un mundo virtual habitado por personas reales. Implica la convergencia de la realidad física prácticamente mejorada y el espacio virtual físicamente persistente (Smart, Cascio y Paffendorf, 2007). Por tanto, es una fusión que permite a los usuarios experimentar como lo deseen y cuyo mundo virtual persiste aún si el usuario se desconecta (Koster, 2004). El término avatar, según Matchett (2001), se originó del sánscrito avatāra, que significa encarnación o apariencia y manifestación. En el contexto de los mundos virtuales, el término avatar se refiere a la representación gráfica (digitalizada) de un usuario en un mundo virtual (OCDE, 2011). Por lo tanto, se considera más que una etiqueta o título, se cuenta con agencia (capacidad de realizar acciones) y está controlado únicamente por un agente humano en tiempo real (Bell, 2008). Además, esta característica lo hace distinto a las redes sociales como Facebook y Myspace, que a pesar de tener un ambiente persistente, no proveen la utilización del avatar para los usuarios.

Second Life

Second Life (SL) es un mundo en 3D donde todo el mundo que se ve es una persona real y cada lugar que visita es construido por personas como usted y se ha vuelto muy importante para los negocios (Kaplan y Haenlein, 2010). Derryberry (2008) lo clasifica como un juego serio, el cual sirve no solo para socializar, sino también para la formación y el aprendizaje. Al igual que otros mundos virtuales, los usuarios de SL son llamados residentes. Al cual se tiene acceso a través de un programa descargable (Kaplan y Haenlein, 2009). Cada residente es un avatar personalizado, es decir, se les ofrece la posibilidad de ser una réplica de su vida real, una mayor versión con mejoras de ciertos atributos o una identidad completamente diferente. No se tiene restricciones en cuanto al tipo de auto-presentación que se puede crear. Lo que conduce a la situación en que el avatar puede aparecer en cualquier forma posible y rodearse de objetos de su agrado (Kaplan y Haenlein, 2009).

El principal medio de comunicación entre los usuarios es el texto (chat de mensajería instantánea), aunque desde el 2007 se introdujo el chat de voz (Wyld, 2010) y para desplazarse de un lugar a otro, se tiene la posibilidad de volar, caminar, tele transportarse, manejar vehículos (carros, submarinos, etc.). Los usuarios de SL están distribuidos por todo el mundo, siendo los Estados Unidos, Alemania y el Reino Unido los países con mayor número de avatares activos. La economía naciente de SL se describe como un ambiente altamente empresarial (OCDE, 2011). Dicha característica ha permitido que cada vez más empresas se interesen en ingresar a SL como una forma no sólo de vender (ya sea solo en el mundo virtual o en el mundo real), sino también para probar productos o crear una base de datos.

Segmentación Psicográfica

La psicografía se refiere a los perfiles psicológicos de los individuos y sus estilos de vida (Shiffman y Wisenblit, 2015). Los estudios de vida se refieren a las formas distintivas de una sociedad o de alguno de sus segmentos. En conjunto, a estas medidas se les conoce como actividades, intereses y opiniones (Weinstein y Cahill, 2014). La segmentación psicográfica divide a los consumidores en diferentes grupos según la clase social, el estilo de vida o las características de personalidad. La gente del mismo grupo demográfico podría tener rasgos psicográficos muy diferentes (Kotler y Armstrong, 2012).El concepto de estilo de vida fue utilizado en sus inicios por el psicólogo Alfred Adler hace más de medio siglo, denominando “estilo de vida” aquellas metas que los individuos imponen para sí y los medios que utilizan para alcanzarlas (Weinstein y Cahill, 2014). Sin embargo, algunos (Pérez de Guzmán Moore, 1993) consideran que el nacimiento y primer desarrollo aplicado del concepto de estilo de vida, está asociado al

campo del marketing. González (2000) afirma que la definición del concepto de valores, surge como resultado de la evolución de los estudios de vida psicográficos, abarcando el proceso de socialización por el cual el individuo se somete a normas colectivas, las cuales garantizan la integración de un grupo. Considera que su conceptualización parte de valor como eje central, ubicándolo como un modelo colectivo idealizado de pensamiento y de conducta, de carácter abstracto, general y universal (González, 2000).

VALS

Los valores son considerados como una primera expresión de la cultura en la conducta individual (Pérez de Guzmán Moore, 1994). Una manifestación cultural que impregna las individualidades y el proceso de la estructura hacia la acción. Esto constituye el primer eslabón para formar los valores. Tienen polaridad en cuanto son positivos o negativos, y jerarquía en cuanto son superiores o inferiores. Los valores son conceptos abstractos, generales y universales, que sustituyen al concepto de motivación-necesidad personal (Rokeach, 1973). El estilo de vida se refiere al patrón de la vida de un individuo, expresado en su psicografía (Kotler y Armstrong, 2007). Perfila su patrón completo de actuación en el mundo y su interacción en él. Implicando medir las principales dimensiones AIO (actitudes, intereses y opiniones) del consumidor, es decir, sus actividades (trabajo, pasatiempo, compras, deportes, eventos sociales), intereses (alimentación, moda, familia y recreación) y opiniones (de sí mismo, temas sociales, de negocios y productos). El estudio original de VALS que significa "*values and lifestyles*" (valores y estilos de vida) fue puesto en marcha por Strategic Business Insights (SBI) en 1978. Este trabajo se basó en el estudio de Arnold Mitchell, quien explicó la fragmentación, la situación económica y social de Estados Unidos en la década de 1960. Estos cambios integraron el método psicográfico a la gestión empresarial y la investigación de mercados. De acuerdo con SBI la clasificación de VALS queda de la siguiente manera: innovadores, pensadores, triunfadores, experimentadores, creyentes, luchadores, creadores y supervivientes.

METODOLOGÍA

Se realizó una investigación exploratoria, transversal y de naturaleza descriptiva, apoyándose en la aplicación de dos herramientas de perfiles psicográficos de tipo VALS. Una de ellas correspondió a SBI y la otra fue de Luiz, Robinson y Kassouf (2011). El instrumento fue aplicado a usuarios de Second Life (SL) de habla hispana que estuvieran dispuestos a participar en la investigación. De esta forma, 27 usuarios mostraron interés y accedieron a responder las 43 preguntas del instrumento, agrupadas de la siguiente manera: 5 preguntas demográficas, 3 preguntas de hábitos de consumo (dentro de Second Life) y 35 preguntas VALS. Los participantes respondieron el instrumento de forma electrónica manteniendo su anonimato. La aplicación se realizó del día 7 de junio al día 30 de agosto del año 2016.

RESULTADOS

Las personas encuestadas pertenecían al grupo hispanoparlante de Second Life. Los resultados provinieron de 10 países distintos. Los países que mayores participantes aportaron fueron España y Argentina con un 22%, seguido de Colombia. La mayoría de las personas tenían un nivel de ingresos mayor a diez mil dólares anuales, de estos un 30% ganaba más de 15 mil dólares anuales. La población encuestada mencionó que su gasto en SL es menor a los 99 dólares mensuales, esto mostró que la mayoría de los usuarios encuestados (78%) tenía un estilo de compra moderado. Solo un 4% gastaba una cantidad alta, la cual corresponde más de 500 dólares al mes. La frecuencia de compra más recurrida fue de una vez por mes con el 56%, mientras que el siguiente grupo amplio de frecuencia de compra adquiría productos cuatro o más veces por mes. Los resultados se presentan divididos en dos tablas. La primera muestra la segmentación de acuerdo a SBI, mientras que la segunda es una adaptación del estudio realizado por Luiz et al. (2011), dándole un valor a cada pregunta de acuerdo a palabras clave, esto para poder encontrar un patrón y poder aplicar de manera regular la segmentación de tipo VALS.

Tabla 1: Avatares Según la Clasificación de Acuerdo a SBI

Clasificación	Avatares	Porcentaje
Innovadores	6	22 %
Pensadores	0	0
Triunfadores	0	0
Experimentadores	8	30 %
Creyentes	2	7.5 %
Luchadores	6	22 %
Creadores	3	11 %
Supervivientes	2	7.5 %
Total:	27	100 %

Tabla No. 1 Clasificación de acuerdo a SBI. Fuente: elaboración propia. En esta tabla se muestran la distribución de los usuarios de SL de acuerdo a la clasificación SBI.

De acuerdo a los criterios del SBI, la mayoría de los usuarios encuestados pertenecen al grupo de los experimentadores con un 30 % (motivados por el logro), seguido con un 22% de innovadores (motivados por ideales, logros y autoexpresión) y luchadores con un 22% (escasos recursos, motivados por los logros). Dos de los tres grupos de resultados pertenecen a los niveles altos recursos y alta innovación de acuerdo al VALS.

Tabla 2: Avatares Según la Clasificación de Acuerdo a Luiz, Robinson y Kassouf (2011)

Clasificación	Avatares	Porcentaje
Innovadores	10	37 %
Pensadores	2	7.5 %
Triunfadores	5	18.5 %
Experimentadores	6	22 %
Creyentes	1	4 %
Luchadores	0	0
Creadores	3	11 %
Supervivientes	0	0
Total:	27	100 %

Tabla No. 2. Clasificación de resultados de acuerdo a Luiz, Robinson y Kassouf. Fuente: elaboración propia. En esta tabla se muestran la distribución de los usuarios de SL de acuerdo a la clasificación de Luiz, Robinson y Kassouf.

Con base en la investigación de Luiz et al. (2011) y la segmentación de preguntas respondidas, la mayoría de los participantes encuestados pertenecen a la categoría de los innovadores (tienen las tres motivaciones principales: ideales, logros y autoexpresión) (37%), seguidos por los experimentadores (motivados por la autoexpresión) (22%) y los triunfadores (motivados por los logros) (18.5%) en el tercer grupo con mayor número de personas. En estos resultados, ninguna persona pertenece al grupo de los supervivientes, así como en los luchadores. Todos los grupos con mayor porcentaje pertenecen a altos recurso e innovación.

Tabla 3: Comparativa de Resultados Entre los Diferentes Modelos de Clasificación VALS

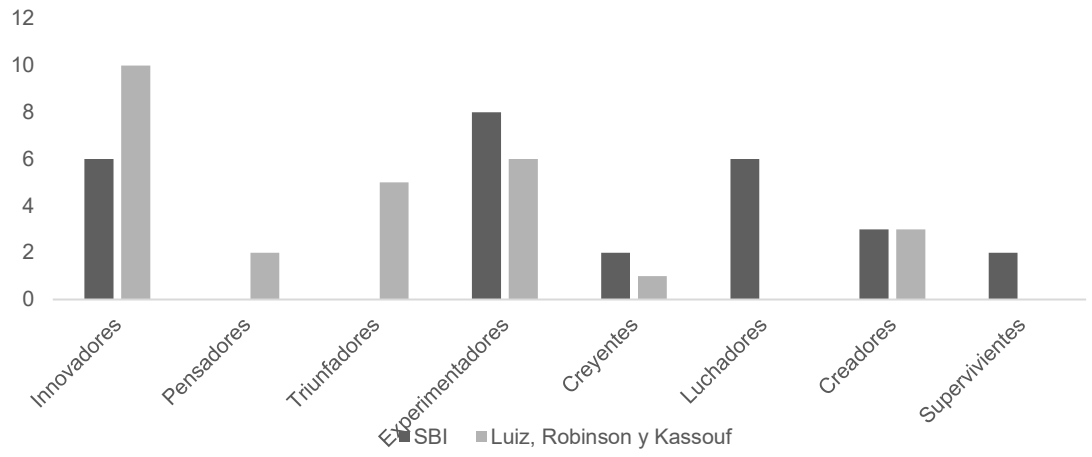


Tabla No. 3 Comparativa de resultados entre los diferentes modelos de clasificación VALS. Fuente: elaboración propia. En esta tabla se muestran la distribución de los usuarios de SL de acuerdo a la clasificación SBI y de Luiz, Robinson y Kassouf (2011).

De acuerdo con la tabla 3 de comparación se pueden notar algunas diferencias entre la clasificación de resultados de SBI y de Luiz et al. (2011). En el primer grupo de resultados, el de SBI, la mayoría de los participantes pertenecen a los experimentadores, mientras que en el de Luiz et al. (2011) es el grupo de los triunfadores el que mayor número de personas tiene. Otra diferencia es que en el caso de SBI, los luchadores que son de bajos recursos y baja innovación tienen presencia en la segmentación mientras que en el de Luiz et al. (2011) todas las categorías incluidas son de altos recursos y alta innovación.

CONCLUSIONES

Second Life es una plataforma virtual que permite experimentar un mundo sin límites y de la forma que los avatares deseen, al mismo tiempo que las marcas pueden aprovecharlo extendiendo sus mercados. Sin embargo, por las largas horas que los usuarios pasan en el juego y por el tipo de interacción que tienen en ella, ha sido nombrada como un escape para personas que no se sienten en conformidad con el mundo que los rodea. Es decir, ha sido nombrada como una salida del mundo real. Dando como resultado su catalogación como un acto tabú para las personas que no han tenido entrada o conocimiento del mismo. Es por esto, que la presente investigación tuvo como finalidad, conocer a los usuarios de Second Life de habla hispana a través de un cuestionario de tipo VALS (*Values and lifestyles*) el cual tiene como objetivo, agrupar a las personas en 8 grupos y así, poder conocer cuáles son sus necesidades y gustos. Para obtener la agrupación adecuada de los usuarios de Second Life de habla hispana encuestados, se utilizaron dos bases: la original creada por SBI y los resultados de la investigación realizada por Luiz et al. (2011). Lo cual dio como respuesta dos agrupaciones con un gran parecido.

Por una parte, la agrupación de SBI arrojó como resultado como principal grupo a los experimentadores, innovadores y luchadores. Mientras que, con base en la interpretación de la investigación realizada por Luiz et al. (2011) los resultados fueron, como principal grupo, los innovadores, experimentadores y triunfadores. Los resultados concuerdan en ambas tipologías que la mayor parte son experimentadores e innovadores. Mientras que existe una diferencia notable entre la agrupación de luchadores (clasificación SBI) y triunfadores (clasificación Luiz et al., 2011). Esto muestra que dichos instrumentos arrojan diferentes resultados, aun cuando miden los mismos perfiles. Es recomendable seguir perfeccionando los criterios de estos instrumentos en los mercados hispano-virtuales. Por lo cual, se puede afirmar, que los datos obtenidos aunque ayudan a obtener un panorama exploratorio de los principales grupos de clasificación VALS, no concuerdan entre sí. En el mismo sentido, se podrían ampliar las variables de hábitos de compra dentro de

SL. Donde los negocios identificarán una propuesta rentable y de expansión a sus productos a través de los resultados de los comportamientos de compra.

REFERENCIAS

Aghaei, S., Nematbakhsh, M. A., Khosvari-Farsani, H. (2012). Evolution of the World Wide Web: from web 1.0 to web 4.0. *International Journal of Web & Semantic Technology*, 3(1), 1-10.

Auden, W. H. (1968). *Secondary worlds: the TS Eliot memorial lectures delivered at Eliot College in the University of Kent at Canterbury, October 1967*. Faber & Faber.

Barnes, S. J., & Mattsson, J. (2011). Exploring the fit of real brands in the Second Life 1 virtual world. *Journal of Marketing Management*, *27*(9-10), 934-958.

Bell, M. W. (2008). Toward a Definition of Virtual Worlds. *Journal of Virtual Worlds Research*, 1(1), 1-5.

Castelló, A. M. (2010). *Estrategias empresariales en la Web 2.0. Las redes sociales online*. España; Editorial Club Universitario.

Castronova, E. (2005). Real products in imaginary worlds. *Harvard Business Review*, 83(5), 20-2.

Derryberry, A. (2008). Serious Games: Online Games for Learning. An Adobe White Paper. Recuperado de http://www.adobe.com/resources/elearning/pdfs/serious_games_wp.pdf

González, A. M. (2000). Los valores personales en el comportamiento del consumidor: Revisión de diversas metodologías aplicadas al marketing. *ESIC Market*, 107. 9-36.

Jarmon, L., Traphagan, T., Mayrath, M., & Trivedi, A. (2009). Virtual world teaching, experiential learning, and assessment: An interdisciplinary communication course in Second Life. *Computers & Education*, *53*(1), 169-182.

Kaplan, A. M., & Haenlein, M. (2009). Consumer Use and Business Potential of Virtual Worlds: The Case of "Second Life". JMM: *The International Journal on Media Management*, 11(3/4), 93-101. doi:10.1080/14241270903047008

Kaplan, A. M., & Haenlein, M. (2010). Users of the world, unite! The challenges and opportunities of Social Media. *Business horizons*, *53*(1), 59-68.

Koster, R. (2004). A virtual world by any other name. *Terra Nova weblog.* Recuperado de *http://terranova. blogs.com/terra_nova/2004/06/a_virtual_world.html*

Kotler, P. y Armstrong, G. (2007). *Marketing, Versión para Latinoamérica (11va ed*.). México: Pearson Educación.

Kotler, P. y Armstrong, G. (2012). *Marketing, (14va. edición).* México: Pearson Educación.

Küster, I., & Hernández, A. (2013). De la Web 2.0 a la Web 3.0: antecedentes y consecuencias de la actitud e intención de uso de las redes sociales en la web semántica. *Universia Business Review*, *1*(37), 1-10.

Luiz, E., Robinson, E. y Kassouf, N. (2011). Segmentação psicográfica de consumidores paulistas de produtos de marca própria. *Revista de Administração FACES Journal*, 10(3), 146-166.

Matchett, F. (2001). *Krishna, Lord or Avatara?: the relationship between Krishna and Vishnu*. New York: Psychology Press.

O'Reilly, T. (2007). What is Web2.0: Design patterns and business models for the next generation of software? *Communications & Strategies*. 1, 17

OCDE (2011). Virtual Worlds: Immersive Online Platforms for Collaboration, Creativity and Learning. *OCDE Digital Economy Papers*, 184.

Pérez de Guzmán Moore T. (1993). Estilos de vida y teoría social En Kaiero, U. A (Ed). Valores y estilos de vida de nuestras sociedades en transformación: *II Jornadas de Sociología* (pp. 129-146). Bilbao: Universidad de Deusto

Rokeach, M. (1973). *The Nature of Human Values*. New York: The Free Press. (438)
Shadbolt, N., Berners-Lee, T., Hall, W. (2006). The Semantic Web Revisited. *IEEE Intelligent Systems*, 21(3) 96-101 DOI: 10.1109/MIS.2006.62

Shiffman, L. & Wisenblit, J. (2015). *Comportamiento del consumidor. (11va. edición).* Mexico: Pearson Education.

Smart, E. J., Cascio, J., y Paffendorf, J. (2007). Metaverse roadmap overview: Pathways to the 3D web. Recuperado de http://www.metaverseroadmap.org/MetaverseRoadma poverview.pdf. Accessed, 7(07).

Weinstein, A., y Cahill, D. J. (2014). *Lifestyle market segmentation*. USA: Routledge.

Wyld, D. C. (2010). A Second Life for Organizations: managing in the new, virtual world. *Management Research Review*. 33(6), 529-562.

Zhu, Q., Wang, T., & Jia, Y. (2007, November). Second Life: A new platform for education. In *Information Technologies and Applications in Education, 2007. ISITAE'07. First IEEE International Symposium on* (pp. 201-204). IEEE.

BIOGRAFÍA

Lorena Mariano Gutiérrez es Maestra en Dirección y Mercadotecnia por la Universidad Popular Autónoma del Estado de Puebla. Se puede contactar en el Centro Interdisciplinario de Posgrados de la UPAEP, 21 sur 1103, Colonia Santiago, CP 72410, Puebla, Pue, México.,

Héctor Hugo Pérez Villarreal es Candidato a Doctor en Economía y Empresa por la Universidad Castilla-La Mancha. Es Profesor e Investigador en los Posgrados de Dirección y Mercadotecnia en la Universidad Popular Autónoma del Estado de Puebla. Se puede contactar en el Centro Interdisciplinario de Posgrados de la UPAEP, 21 sur 1103, Colonia Santiago, CP 72410, Puebla, Pue, México.,

Judith Cavazos Arroyo es Doctora en Dirección y Mercadotecnia por la Universidad Popular Autónoma del Estado de Puebla. Es Profesora e Investigadora de los Posgrados en Dirección y Mercadotecnia en dicha universidad. Se puede contactar en el Centro Interdisciplinario de Posgrados de la UPAEP, 21 sur 1103, Colonia Santiago, CP 72410, Puebla, Pue, México.,

María del Rocío Guadalupe Morales Salgado es Doctora en Tecnologías de la Información por la Universidad Popular Autónoma del Estado de Puebla. Es Directora Académica de los Posgrados en Tecnologías de la Información y Ciencia de Datos de la Universidad Popular Autónoma del Estado de Puebla. Se puede contactar en el Centro Interdisciplinario de Posgrados de la UPAEP, 21 sur 1103, Colonia Santiago, CP 72410, Puebla, Pue, México.,

COMPARATIVO DEL ÍNDICE DE COMPETITIVIDAD EN RELACIÓN A LA GESTIÓN AMBIENTAL DE LAS EMPRESAS DEL SECTOR COMERCIAL DEL VALLE DE MEXICALI

Ana María Vázquez Espinoza, Universidad Autónoma de Baja California
Mariana Monserrat Valenzuela Montoya, Universidad Autónoma de Baja California
Gisela Montero Alpirez, Universidad Autónoma de Baja California
Conrado García González, Universidad Autónoma de Baja California

RESUMEN

En la actualidad algunas empresas realizan acciones en materia de gestión ambiental buscando el cumplimiento de las expectativas de sus clientes y de la región donde se desenvuelven para lograr incrementar sus niveles de competitividad. En este sentido, la presente investigación busca comparar la competitividad de las empresas familiares con las no familiares, específicamente en la variable de Gestión Ambiental que maneja el mapa del Banco Interamericano de Desarrollo, a través de la determinación de los índices de competitividad, arrojando como resultados que las empresas no familiares son más competitivas con un 72% y las empresas familiares con un 54%, sin embargo ambas empresas implementan acciones para el cuidado del medio ambiente lo que sin duda las llevará a fortalecer y aumentar su competitividad empresarial.

COMPARATIVE INDEX OF COMPETITIVENESS IN RELATION TO THE ENVIRONMENTAL MANAGEMENT OF COMPANIES IN THE MEXICALI VALLEY COMMERCIAL SECTOR

ABSTRACT

At present, some companies carry out actions in the area of environmental management, seeking to meet the expectations of their clients and the region where they operate in order to increase their levels of competitiveness. In this sense, the present research seeks to compare the competitiveness of family businesses with non-family firms, specifically in the Environmental Management variable that handles the map of the Inter-American Development Bank, through the determination of competitiveness indexes, Results that non-family companies are more competitive with 72% and family companies with 54%, however both companies implement actions to care for the environment which will undoubtedly lead them to strengthen and increase their business competitiveness.

PALABRAS CLAVE: Índice Competitividad, Gestión Ambiental, valle de Mexicali

KEY WORDS: Competitiveness Index, Environmental Management, Valley of Mexicali

INTRODUCCIÓN

Las emisiones atmosféricas, aguas residuales, la generación de residuos, la explotación de los recursos, el consumo del agua, consumo de energía son aspectos que afectan al medio ambiente, ocasionando contaminación de aíre, del suelo, etc. Para ello el hombre constantemente busca realizar e implementar acciones que permitan disminuir el deterioro ambiental. En la actualidad algunas empresas realizan

acciones en favor del medio ambiente, consideradas como gestión ambiental. La empresa considera dentro de su estructura organizacional, la responsabilidad de una gestión ambiental dirigida al mejoramiento de la calidad de vida de la región donde presta sus servicios integrales. Este conocimiento conduce al cumplimiento de las expectativas de los clientes y de toda la sociedad para lograr una mayor competitividad en el mercado, así mismo, al control de las externalidades ocasionadas al entorno donde hace presencia la organización, actuando en el replanteamiento mismo de la prestación de servicios y en el consumo ineficiente de los insumos requeridos por la organización. (Ramírez, 2007).

Las empresas que realizan acciones para el cuidado del medio ambiente, lleva a las organizaciones a fortalecer y aumentar su competitividad empresarial. De esta forma se dice que una empresa es competitiva, cuando tenga una rentabilidad sostenible. El ser sostenible implica que la empresa vende en el mercado, pero lo hace habiendo minimizado el impacto ambiental de su producción y también asegurando el desarrollo de su actividad de forma socialmente responsable, esto es, garantizando el máximo desarrollo personal y profesional de sus trabajadores y generando impacto en el entorno local y/o global. Según Rodríguez y Van, (2004) se trata de disminuir la contaminación o evitarla, pero al mismo tiempo elevar la productividad de una empresa mejorando la calidad de los bienes y servicios producidos.

La industria participa realizando gestión ambiental con la finalidad de ahorrar costos, para no infringir en la legislación, mantener una buena imagen ante sus consumidores y empleados El sector industrial viene siendo el más dinámico y ha tenido un crecimiento un poco más acelerado con respecto a los años anteriores. Este crecimiento, ha llevado a que las empresas utilicen al máximo su capacidad instalada, y por lo tanto busquen el mayor beneficio de todos sus recursos, lo cual ha sido causa de un declive cada vez más impactante del medio ambiente. Las empresas son también conscientes de las oportunidades que les abre la mejora de los resultados ecológicos, y trabajan para aprovecharlas de manera sistemática. La empresa al reducir sus gastos energéticos y de eliminación de residuos y disminuir los insumos y los gastos de descontaminación. Distintas empresas han determinado que un menor consumo de materias primas puede redundar en un aumento de la rentabilidad y competitividad (Libro Verde, 2001).

Las empresas son un elemento fundamental para el desarrollo económico de un país, constituyen una fuente de empleo amplia, además de que actúan como agentes del desarrollo económico de una comunidad. Dentro de éstas las Pequeñas y Medianas empresas (PYMES) del sector comercial representan un gran porcentaje, y constituyen la columna vertebral de la economía nacional por su alto impacto en la generación de empleos y en la producción nacional de acuerdos a los censos económicos del Instituto Nacional de Estadística y Geografía (INEGI). El comercio contribuye con la cuarta parte del Producto Interno Bruto (PIB) estatal y aporta la quinta parte de la población ocupada en la entidad de acuerdo a los datos que proporciona el Plan Estatal de Desarrollo (2008-2013), en este sentido, su importancia en la formación de riqueza es significativa. En el comercio coexisten dos estratos bien diferenciados, las microempresas, por un lado, y las medianas y grandes empresas, por otro. El primero de esos estratos es numeroso, disperso y atomizado, y capta un pequeño porcentaje de las ventas totales; en contraste, los establecimientos comerciales más grandes tienden a ser muy dinámicos y a concentrar la mayor parte de las nuevas inversiones. Numerosos especialistas han considerado en la actualidad el termino competitividad como el factor clave de éxito, sin embargo cuando se plantea la definición conceptual se presentan múltiples criterios y enfoques, así como métodos y parámetros para su medición o bien para determinar los factores determinantes de la competitividad.

REVISIÓN LITERARIA

Gestión Ambiental

La gestión ambiental es un proceso para la norma de decisiones relacionadas con el uso adecuado de los recursos y el medio ambiente social. La gestión ambiental surge como el componente fundamental en la

búsqueda de la sustentabilidad ambiental. Un sistema de gestión ambiental es un proceso cíclico de planificación, implantación, revisión y mejoras de los procedimientos y acciones que lleva a cabo una organización para realizar su actividad al garantizar el cumplimiento de sus objetivos ambientales (Díaz, 2011). La implementación del sistema general de gestión ambiental que incluye la estructura organizativa, panificación, prácticas, responsabilidades, procedimientos, procesos y los recursos para desarrollar, implantar, llevar a efecto, revisar y mantener al día la política ambiental y es algo más que una simple herramienta, es el marco sobre el cual se realizan y dirigen todos los asuntos medioambientales de la organización (Palacios P. C.F.; García M.C.E. y Dalmendray, 2009). Según Palacios et al, (2009) dentro de los estudios de gestión ambiental demuestran que existen situaciones a las que se enfrentan las empresas tales como:

La planificación de la empresa no incluye los objetivos medioambientales.
La mejora continua ambiental no es filosofía de la empresa.
No existen métodos para medir y comunicar los resultados de la calidad ambiental
Existe una inadecuada formación y motivación ambiental del personal.
No existe desarrollo del principio de la participación.
La formación, información y comunicación no se desarrollan como políticas para la gestión empresarial.
Existe carencia de una cultura empresarial para acometer la gestión ambiental.
La gestión del conocimiento no constituye una práctica de la empresa.

Por lo tanto, un sistema de gestión ambiental proporciona un proceso estructurado para la consecución de mejoras continua, cuyo rango y extensión depende de factores económicos, entre otros. Es una herramienta que permite establecer los procedimientos para el control sistemático del desempeño ambiental, con una reducción de los impactos ambientales negativos y asegurar que la empresa se manifieste respetuosa con el medio ambiente y cumpla con los requisitos legales que marca la legislación ambiental vigente (Palacios et al, 2009).

Legislación Ambiental en México

México es uno de los países que promulgaron legislaciones propiamente ambientales después de la celebración de la Conferencia Estocolmo (1972) y hasta antes de la celebración de la Cumbre de Río (1992). En los principios de la Declaración de Río se establecen los aspectos que deben ser legislados y la implementación nacional del desarrollo sostenible. Por lo que en la Legislación Ambiental se ha incorporado de manera progresiva la idea de desarrollo sostenible (Espinosa, 2009). Para efectos de resumir las principales leyes ambientales en México se elaboró la Tabla 1 basados en la revisión bibliográfica de las leyes publicadas en el Diario Oficial de la Federación.

Tabla 1: Resumen de las Principales Leyes Ambientales Federales en México

Constitución Política de los Estados Unidos Mexicanos	
	Leyes ambientales en México
Año de Publicación	Leyes Ambientales
1988	Ley General del Equilibrio Ecológico y la Protección al Ambiente (LGEEPA)
1992	Ley de Aguas Nacionales
2000	Ley General de Vida Silvestre
2003	Ley General para la Prevención y Gestión Integral de los Residuos (LGPGIR)
2003	Ley General de Desarrollo Forestal Sustentable
2013	Ley Federal de Responsabilidad Ambiental

Fuente: Elaboración propia basado en la revisión bibliográfica de las Leyes publicadas en el Diario Oficial de la Federación.

Marco Normativo Ambiental En México

La base constitucional de la legislación ambiental mexicana, radica principalmente en el artículo 4 de la Constitución Política de los Estados Unidos Mexicanos, que establece lo siguiente: […] Toda persona tiene derecho a un medio ambiente sano para su desarrollo y bienestar. El Estado garantizará el respeto a este derecho. El daño y deterioro ambiental generará responsabilidad para quien lo provoque en términos de lo dispuesto por la ley […] Las normas y reglamentos ambientales en México surgen en 1971 con la ley Federal para prevenir y controlar la contaminación ambiental. Dicha normatividad es una reacción ante el entorno internacional a favor de un medio ambiente más limpio creación por parte de las naciones unidas de la UNEP (United Nations Environment Program) y de una mayor conciencia ambiental global expresada en la cumbre sobre el medio ambiente de Estocolmo en 1972. Asimismo, en esta etapa se crea la subsecretaria de mejoramiento del Medio Ambiente subordinada a la secretaria de salud (González y Aguilera, 2011). En 1982 se decreta la Ley Federal de Protección al Medio Ambiente y se instituye la Secretaria de Desarrollo Urbano y Ecología (SEDUE), que tenía como responsabilidad generar y aplicar la legislación ambiental. En 1988 se da conocer Ley general de Equilibrio Ecológico y Protección al Ambiente (LGEEPA) (ídem).

En 1996 se forma la LGEEPA y entre los cambios introducidos sobresale la incorporación de instrumentos económicos a la gestión ambiental y la integración de los conceptos de sustentabilidad y biodiversidad. En el 2000, la normatividad ambiental ha seguido consolidándose con enmiendas y actualizaciones a la LGEEPA y a otras leyes ambientales y con el decreto de nuevas leyes, como la Ley de Desarrollo Rural Sustentable y la Ley General para la prevención y gestión integral de los residuos, ambas publicadas en el 2003 (González y Aguilera, 2011). La LGEEPA tiene reglamento en materia de Impacto ambiental, evaluación de impacto ambiental, residuos peligrosos y prevención y control de la contaminación atmosférica. En Baja California se publicaron las siguientes leyes en materia ambiental, (véase tabla 2).

Tabla 2: Leyes del Estado de Baja California en Materia Ambiental

Ley	Año de Publicación
Ley de la procuraduría de protección al ambiente para el estado de Baja California	2013
Ley de prevención, mitigación y adaptación del cambio climático para el estado de Baja California	2012
Ley de energías renovables para el estado de Baja California	2012
Ley de impulso a la eficiencia energética para el estado de Baja California	2012
Ley de prevención y gestión integral de residuos para el estado de Baja California	2007
Ley de protección al ambiente para el estado de Baja California	2001

Fuente: Elaboración propia basado en la revisión bibliográfica de las Leyes publicadas en el por H. Congreso del Estado de Baja California Secretaría de Servicios Parlamentarios y Coordinación de Editorial y Registro Parlamentario

ISO (International Organization for Standardization) Organización Internacional para la Estandarización fue fundada en 1947 para promover el desarrollo de los estándares internacionales y las actividades con la mira en facilitar el intercambio de servicios y bienes. El Sistema de Gestión Ambiental es una descripción de cómo lograr los objetivos sobre la política ambiental, así como actividades para implementar la gestión lo que conlleva evaluaciones rutinarias de impactos ambientales y el compromiso de cumplir con las leyes ambientales. En 1996 se empezó a publicar las normas ISO 14000 que se refieren a la gestión ambiental de las organizaciones. Su objetivo es facilitar a las empresas metodologías adecuadas para la implantación de un sistema de gestión ambiental, similares a las propuestas por la serie ISO-900 para la gestión de calidad (Díaz, 2011). Algunas normas en la serie ISO 14000 también son herramientas para promover el modelo de sistemas de gestión ambiental y están previstas para la supervisión, la auditoría ambiental, etiquetado y evaluación del ciclo de vida de los productos, con la finalidad de facilitar el desarrollo comercial y económico mediante en lo que se refiere al medio ambiente y promover planes de gestión ambiental estratégicos en la industria y el gobierno (Dankers, 2004).

Estándares ISO de gestión ambiental reconocidos en todos los sectores de actividad a nivel internacional: Sistemas de Gestión Ambiental (14001,14002,14004), Auditoría Ambiental (14010,14011,14012), Evaluación del Desempeño Ambiental (14031), Etiquetado medioambiental (14020,14021,14022,14023,14024,14025), y Evaluación del Ciclo de Vida (14040,14041,14042,14043). La ISO 14001 fue formulada para apoyar la aplicación de sistemas de gestión ambiental en muchos tipos de organizaciones, incluyendo a las empresas manufactureras y de servicios, agencias de gobierno, asociaciones y ONG. Los requisitos para la certificación incluyen el desarrollo de políticas ambientales con su debido plan de aplicación y comunicación, definición de responsabilidades, actividades para la capacitación de personal, la documentación y la supervisión (Dankers, 2004).

Competitividad Empresarial

La competitividad es un concepto complejo y no hay consenso sobre un indicador cuantitativo para su estimación. Por competitividad se entiende la capacidad de una empresa u organización de cualquier tipo para desarrollar y mantener ventajas comparativas que le permitan disfrutar y sostener una posición destacada en el entorno socioeconómico en el que actúan (Pérez, 2008). La competitividad requiere de un modelo dinámico, cuyo motor central es la innovación. El estudio detallado de cientos de empresas, perteneciente a decenas de industrias a lo largo de todo el mundo, ha dejado claro que la ventaja competitiva no descansa en una eficiencia estática, ni en una optimización de los recursos dentro de unos condicionantes dados. La competitividad es el resultado de la capacidad de la empresa para innovar y mejorar continuamente. La propia innovación modifica los condicionantes a favor de la empresa. Un aspecto trascendental para la falta de competitividad es que la mayoría de las MIPYMES 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). Las Micro, Pequeñas y Medianas Empresas (MIPYMES), son organizaciones que se denominan empresas dedicadas a las actividades industriales y de servicios, combinan capital, trabajo y medios productivos para obtener un bien o servicio que se destina a satisfacer diversas necesidades en un sector determinado y en un mercado de consumidores (Palmerín & Mercado, 2007), en México constituyen el pilar de la economía nacional por la aportación que hacen a la producción nacional y a la generación de empleos. Según la Secretaría de Economía en el año 2003 existían en México 3’005,157 empresas, de las cuales el 99.8 % son MIPYMES, estas generan el 52 % del Producto Interno Bruto y contribuyen con el 72 % de los empleos formales (Secretaría de Economía, 2010).

Empresas Familiares vs Empresas No Familiares

Belausteguigoitia (2006) define a las Empresas Familiares como aquella organización controlada y operada por los miembros de una familia, con una perspectiva espiritual, las denomina empresas con alma, dado que el corazón de las familias está en ellas. Por otra parte Poza (2005) establece que la definición también se puede ver desde una perspectiva diferente como 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. De acuerdo con Chua, Chrisman, & Chang, (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.

Baja California y el Valle de Mexicali

En el contexto nacional, El desempeño competitivo de Baja California es sobresaliente. En 2010, el Estado ocupó el tercer lugar en competitividad a nivel nacional, con base en los resultados alcanzados en distintos campos, entre los que destacan: tercer lugar en el factor de Recursos Humanos (fuerza de trabajo, educación y salud), sexto lugar en el factor de Infraestructura (infraestructura económica y de comunicaciones), tercer lugar en el factor de Resultados Económicos (producto e ingreso, exportaciones e inversión privada), séptimo lugar en el factor de Innovación, Ciencia y Tecnología (Innovación empresarial, capacidades académicas y apoyo de CONACYT) y tercer lugar en el factor de Manejo del Medio Ambiente (externalidades positivas y externalidades negativas). (Plan Estatal de Desarrollo, 2008-2013). En la actualidad, en el estado de Baja California las Micro, Pequeñas y Medianas Empresas constituyen el 99% del sector empresarial que emplea al 68 % del personal ocupado. Según los datos obtenidos desde la Secretearía de Desarrollo Económico (Secretaria de Economía de Baja California www.bajacalifornia.gob.mx/sedeco), (SEDECO, 2010).

El Valle de Mexicali se encuentra localizado en el noroeste de Baja California muy cerca de la Ciudad de Mexicali, capital del estado y cabecera municipal. En esta ciudad confluyen caminos provenientes de las ciudades fronterizas de Mexicali y de San Luis Río Colorado, Sonora. Por lo cual representa un centro geográfico idóneo para la operación de negocios y distribución de insumos, muestra de ello son la gran cantidad de empresas existentes. El valle de Mexicali tiene una superficie aproximada de 3.709 km^2; se localiza en el extremo noroeste de México y colinda al norte con el Valle Imperial, en California, EUA, con el cual forma una amplia zona agrícola que se formó como resultado de las obras de irrigación emprendidas a inicios del siglo XX, que desviaron el agua del río Colorado a fin de inundar la amplia planicie y distribuir el agua mediante una extensa red de canales, por lo que es un paisaje cultural relativamente joven. Si bien en él se encuentra la tenue huella de la comunidad indígena cucapá que habita en el desierto, fue hasta hace poco más de un siglo que se llevó a cabo la más profunda transformación del paisaje "natural" para convertirlo en un extenso, productivo y altamente tecnificado valle algodonero, con rastros legibles del capital estadounidense invertido en el algodón y de las inversiones gubernamentales para la organización productiva del territorio (Ley, Ortega, Fimbres & Ortega, 2012) En el Valle existen cerca de 1632 localidades y 17 localidades consideradas como zonas urbanas (Localidad urbana (más de 2500 habitantes) de las cuales las más pobladas según el Consejo Nacional de Población, (CONAPO, 2009) son: Santa Isabel, Guadalupe Victoria, San Felipe, Ejido Puebla, Progreso y Ciudad Morelos. De las cuales se destacan las que se encuentran en la periferia de la ciudad de Mexicali (capital del estado de Baja California), como son Guadalupe Victoria (km.43) con el 2.1% de la población municipal, San Felipe (2%) y Ciudad Morelos (Cuervos) 1%.

Mientras que las localidades más cercanas a la Ciudad de Mexicali como Santa Isabel (3.5%) Puebla (1.8%) y Progreso (1.5%) mantienen su desarrollo ligado a la cercanía de dicha ciudad. Esto se puede apreciar en las unidades económicas de dichas localidades donde las más apartadas desarrollan sus propias actividades económicas ligadas a los sectores comercio y servicios. Así mismo estor sectores cuentan con una mejor productividad respecto al resto de los mismos. Esto debido a la mayor demanda de insumos, empleo directo y servicios; lo cual ha permitido mayor capacidad de inversión de las familias rurales, en actividades diferentes al sector agrícola, (véase Tabla 3).

Tabla 3: Composición Sectorial de las Localidades del Valle de Mexicali Por Gran Sector 2009

Zona Metropolitana	Unidades Económicas		Personal Ocupado Total		Valor Agregado Censal Bruto		VACB/PO
	Absolutos	%	Absolutos	%	Miles de pesos	%	Miles de pesos
Total del Sector	22237	100	189036	100	42293252	100	224
Manufacturas	1757	7.9	68239	36.1	18260692	43.2	268
Comercio	9174	41.3	46527	24.6	5623410	13.3	121
Servicios	20901	49	54572	28.9	6265626	14.8	115
Resto de Sectores	405	1.8	19698	10.4	12143524	28.7	616

Fuente: Elaboración propia con datos del INEGI, y Censo Económico 2009. VACB/PO= Valor Agregado censal bruto por personal ocupado.

Mapa de Competitividad del Banco Interamericano de Desarrollo (BID)

El mapa 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 (Saavedra, 2012). El mapa 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; consta de los siguientes componentes: Base de datos, calificación constituida por 8 áreas de la empresa que se evalúan para determinar su competitividad, entre las cuales destacan: Planeación Estratégica, Producción y operaciones, Aseguramiento de la calidad, comercialización, Contabilidad y finanzas, Recursos humanos, Gestión ambiental y Sistemas de información (Saavedra, 2012). Los aspectos que considera la variable de Gestión Ambiental en el Mapa de competitividad del BID se muestran en la Tabla 4.

Tabla 4: Área de Análisis e Indicadores de la Variable Gestión Ambiental

Áreas De Competitividad	Indicadores
Gestión ambiental.	Política Ambiental de la Empresa Estrategia para Proteger el Medio Ambiente Concientización y Capacitación del personal en Temas Ambientales Administración del Desperdicio

Fuente: Saavedra, 2012.

METODOLOGÍA

Objetivos

Identificar a las EF y a las ENF del sector comercial del Valle de Mexicali.

Determinar el índice de competitividad en la variable de gestión ambiental en las EF y ENF.

Comparar el nivel de competitividad de las EF y las ENF a través de los Índices de Competitividad que maneja el BID en la variable de gestión ambiental.

Población

En esta investigación los participantes que se estudiaron fueron las MIPYMES 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 79 empresas encuestadas.

Instrumento

El instrumento de medición que se elaboró para la presente investigación, fue construido partiendo del cuestionario para diagnosticar a la empresa familiar que utiliza Belausteguigoitia (2006), del cual se tomaron algunas preguntas para caracterizar a la empresa familiar, en el caso de la variable de Gestión Ambiental se tomaron las preguntas 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.

Procedimiento

Para determinar el nivel de competitividad a un nivel más específico, se desarrolló el Índice de Competitividad de las 8 variables que maneja el mapa de Competitividad del Banco Interamericano de Desarrollo (BID), la cual para efectos de la presente investigación solo se presentan los resultados de la variable de Gestión Ambiental. De acuerdo a los índices de innovación y tecnología que maneja Viana (2010), se determinó el Índice de Competitividad (IDC), el cual es un algoritmo que permite reunir una cantidad de variables disímiles (en escala y unidades de medida) de manera ordenada, las cuales procuran dar cuenta de los principales fenómenos asociados a la capacidad de cada una de las variables. Dada la gran diversidad de escalas y metodologías de construcción de las variables, se opta por llevarlas todas a una graduación única común que varía entre 0 y 1. Esto se logra haciendo la razón entre la distancia efectiva y la distancia máxima, es decir la distancia que desde el mínimo valor recorre una variable hasta cierto punto, y la máxima distancia que transita. Así, la fórmula general de estandarización que se aplica a las variables es:

$$Z_i = \frac{X_1 - min\left(X_i^j; \forall_j, j = 1,..n\right)}{máx\left(X_i^j; \forall_j; j = 1 \dots n\right) - min\left(X_i^j; \forall_j; J = 1 \dots n\right)}$$

El índice comprende a las 79 empresas del sector comercial del Valle de Mexicali, se utilizó la información recabada en las 8 variables mediante los resultados que arrojaron las encuestas aplicadas a dichas empresas, utilizando el promedio de respuestas por cada empresa analizada, la Tabla 6 muestra los parámetros y el nivel de valoración asignado de acuerdo a los resultados obtenidos. Cabe señalar que los índices se manejaron separando las empresas de acuerdo sus características, es decir, se realizaron índices tomando por separado los resultados de las empresas familiares con los que arrojaron las empresas no familiares.

Tabla 6. Valoración de los índices

Parámetro	Índice
0 – 25	Nula
26 – 50	Baja
51 – 75	Media
76 – 100	Alta

Fuente: elaboración propia.

RESULTADOS

En este apartado se muestran los resultados tomando en cuenta la evaluación de la variable de Gestión Ambiental del mapa de competitividad que maneja el BID (Ver tabla 7). La tabla 7 muestra el análisis comparativo de las Empresas Familiares (EF) y Empresas No Familiares (ENF) en la variable de Gestión ambiental en sus cuatro dimensiones.

Tabla 7: Análisis Comparativo de la Variable de Gestión Ambiental

Gestión Ambiental	Evaluación EF	Evaluación ENF
A. Política Ambiental de la Empresa	55%	75%
B. Estrategia para Proteger el Medio Ambiente	60%	80%
C. Concientización y Capacitación del personal en Temas Ambientales	60%	80%
D. Administración del Desperdicio	70%	80%
Evaluación del Área	61%	78%

Fuente: elaboración propia basado en el promedio de las respuestas de las empresas encuestadas.

Por otra parte, en lo que respecta a los índices de competitividad de la variable de gestión ambiental la Tabla 8 muestra un comparativo de las EF contras las ENF.

Tabla 8: Comparativo del índice de competitividad de EF y ENF en la variable de Gestión Ambiental

Variable		Gestión Ambiental
Índice	EF	ENF
Nula	22.00%	13.79%
Baja	24.00%	13.79%
Media	28.00%	27.59%
Alta	26.00%	44.83%

Fuente: elaboración propia.

En la variable de Gestión Ambiental las EF tienen un nivel de competitividad media-alta de solo 54%, mientras que en el caso de las ENF es del 72%.

CONCLUSIONES

En el presente trabajo se encuestaron empresas del sector comercial del Valle de Mexicali, de las cuales el mayor porcentaje esta representado por las EF con un 63%, mientras que las ENF representan el 37%. Se trabajó con la variable de Gestión Ambiental, en particular con las empresas del sector comercial del Valle de Mexicali de las cuales representan el 68% al por menor y el 32% al por mayor, destacando los principales giros abarrotes, bebidas, hielo y tabaco con un 29%, siguiendo las empresas agrícolas, agropecuarias y forestales con un 13%. En lo que respecta a la variable analizada las ENF son más competitivas que las EF, siendo esta variable en la que se encuentran en un nivel más elevado las ENF, teniendo como resultado una competitividad media-alta de 54% y 72% respectivamente. Dentro de las herramientas de la gestión ambiental se encontró que el 55% de la EF toman en cuenta las regulaciones ambientales y el bienestar de sus trabajadores y el 75% de las ENF de igual forma conoce las normas ambientales que controlan y establece los procedimientos y procesos para cumplirlas, por otra parte el 60% de las EF y el 80% de las ENF utilizan estrategias en sus empresas para proteger el medio ambiente.

En lo concerniente a la concientización y capacitación en temas ambientales el 60% de la EF si define y documenta las tareas y responsabilidades que aseguran el cumplimiento de dichas normas y en el caso de las ENF el 80%. En cuanto a las acciones que realiza la empresa para controlar residuos y minimizar el consumo de servicios como agua y energía se encontró que el 70% de las EF trata de minimizar este tipo de consumo además recicla los materiales en comparación con el 80% de las ENF. Por último, en base a los resultados encontrados se recomienda que las empresas del Valle de Mexicali del sector comercio, continúen implementando estrategias en materia de Gestión Ambiental para el cuidado del medio ambiente lo que sin duda las llevará a fortalecer y aumentar su competitividad empresarial.

REFERENCIAS BIBLIOGRÁFICAS

Anzola, R. S. (2002). *Administración de Pequeñas Empresas.* México. Mc Graw Hill. 2ª Edición.

Belausteguigoitia R.I. (2006). *Empresas Familiares. Su dinámica, equilibrio y consolidación.* México. Mc Graw Hill. 1ª Edición.

Chua, J., Chrisman, J., & Chang, E. (2004). *Are family firms born or made? An exploratory investigation.* Family Business Review.

Consejo Nacional de Población (CONAPO). (2009). Recuperado en octubre de 2014 de: http://www.conapo.gob.mx/.

Dankers, C. (2004). *Las Normas sociales y ambientales, la certificación y el etiquetado de cultivos comerciales.* Roma, Italia. Recuperado el 13 de octubre de 2014 de: http://www.fao.org/docrep/008/y5136s/y5136s00.htm#Contents

Díaz, R. (2011). *Desarrollo Sustentable una oportunidad para la vida*. 2da. Edición. Mc Graw Hill.

Espinosa, E. (2009). *La legislación ambiental para la responsabilidad social corporativa.* Administración y Organizaciones, 12(23), 65-66.

Galve , C. (2002). Propiedad y gobierno: La empresa familiar. Ekonomiaz.

González A. R. & Aguilera E. L. (2011). *Percepción de la mipymes de Aguascalientes sobre la normatividad ambiental y su influencia en la competitividad.* Administración y Organizaciones. Diciembre de 2011, 15.

INEGI, (2009). Recuperado el 24 de Junio de 2014 de: http://cuentame.inegi.org.mx/monografias/informacion/bc/poblacion/educacion.aspx?tema=me.

INEGI, (2011) disponible en: http://cuentame.inegi.org.mx/monografias/informacion/bc/poblacion/educacion.aspx?tema=me, consultado el 24 de Junio de 2014.

Ley, G. J., Ortega, V. L., Fimbres, D. N. & Ortega, V. G. (2012). *Mitos en el valle de Mexicali: una cartografía de lo intangible.* Revista de geografía Norte Grande, (52), 91-108. Recuperado el 17 de junio de 2014 de: http://www.scielo.cl/scielo.php?script=sci_arttext&pid=S071834022012000200006&lng=es&tlng=es. 10.4067/S0718-34022012000200006.

Libro Verde. (2001). Fomentar un marco europeo para la responsabilidad social de las empresas. Recuperado el 18 de octubre de 2014 de: http://eur-lex.europa.eu/legal-content/ES/TXT/?uri=CELEX:52001DC0366

Palacios P.C.F., García M. C.E. & Dalmendray J. (2009). *Sistema de gestión ambiental en Thunder Containers Shipping S.E.A.* Gestión ambiental- estrategia empresarial- Sustentabilidad.

Palmerín C.M. & Mercado, V. H. (2007). *La internacionalización de las pequeñas y medianas empresas.* México.

Plan Estatal de Desarrollo, 2008-2013. Disponible en: http://www.bajacalifornia.gob.mx/portal/gobierno/ped/ped.htm, consultado el día 31 de Mayo de 2011.

Pérez B. V. (2008). *Competitividad Empresarial: un nuevo concepto.* Disponible en: http://www.degerencia.com/articulo/competitividad_empresarial_un_nuevo_concepto.

Poza, E. J. (2005). *Empresas Familiares.* Thompson.

Ramírez R. L. (2007). *Implementación de un sistema de gestión ambiental empresarial estudio de caso: Telefónica de Pereira S.A. E.S.P.* Scientia et Technica Año XIII, No. 37.

Rodríguez, B. M. & Van, H.B. (2004). *Para que la PYME sea más competitiva se requiere una gestión ambiental preventiva.* Colombia. Texto en PDF. http://www.manuelrodriguezbecerra.com/bajar/pymes.pdf

Saavedra G. M. L., M. T. (2012). *La competitividad en el nivel micro de la mipyme en el estado de Queretaro.* México, D.F.: Banco Interamericano de Desarrollo.

Secretaria de Economía, Recuperado en Junio 2010 de:www.economia.gob.mx.

Sistema de Información Empresarial Mexicano. (s.f.). SIEM. Disponible en: www.siem.gob.mx.

Viana D. M. (2010). *Índice de Innovación y Desarrollo Tecnológico de la Ciudades de México 2010.* Mérida, Yucatán, México.

LIGAS EN LA WEB

Ley de Aguas Nacionales, (1992) Cámara de Diputado del H. Congreso de la Unión, Secretaría General, Secretaria de servicios parlamentario Pag. 1-110. http://www.diputados.gob.mx/LeyesBiblio/pdf/16_240316.pdf

Ley General del Equilibrio Ecológico y La Protección Al Ambiente (1988). Cámara de Diputado del H. Congreso de la Unión, Secretaría General, Secretaria de servicios parlamentario Pag. 1-128.

http://www.profepa.gob.mx/innovaportal/file/1133/1/ley_general_del_equilibrio_ecologico_y_la_proteccion_al_ambiente.pdf

Ley General de Vida Silvestre (2000). Cámara de Diputado del H. Congreso de la Unión, Secretaría General, Secretaria de servicios parlamentario Pag. 1-71.

http://www.profepa.gob.mx/innovaportal/file/5779/1/ley_general_de_vida_silvestre.pdf

Ley General Para La Prevención y Gestión Integral De Los Residuos (2003) Cámara de Diputado del H. Congreso de la Unión, Secretaría General, Secretaria de servicios parlamentario Pag. 1-52 http://www.diputados.gob.mx/LeyesBiblio/pdf/263_220515.pdf

Ley General de Desarrollo Forestal Sustentable (2003) Cámara de Diputado del H. Congreso de la Unión, Secretaría General, Secretaria de servicios parlamentario Pag. 1-80.

http://www.profepa.gob.mx/innovaportal/file/3264/1/ley_general_de_desarrollo_forestal_sustentable.pdf

Organización Internacional de Normalización (ISO International Organization for Standardization) https://www.iso.org/home.html

BIOGRAFÍA

Ana María Vázquez Espinoza, Doctora en Ingeniería, Directora, puede ser contactada en Escuela de Ingeniería y Negocios, Guadalupe Victoria de la Universidad Autónoma de Baja California, Carretera Estatal # 3 Col. Gutiérrez, Delegación Guadalupe Victoria, Baja California.

Mariana Monserrat Valenzuela Montoya, Doctora en Ciencias Administrativas, Coordinadora de Formación Profesional y Vinculación Universitaria, puede ser contactada en Escuela de Ingeniería y Negocios, Guadalupe Victoria de la Universidad Autónoma de Baja California, Carretera Estatal # 3 Col. Gutiérrez, Delegación Guadalupe Victoria, Baja California.

Gisela Montero Alpirez, Doctora en Ingeniería, Directora, puede ser contactada en Instituto de Ingeniería de la Universidad Autónoma de Baja California, Mexicali, Baja California.

Conrado García González, Doctor en Ingeniería, Profesor Investigador, puede ser contactado en Instituto de Ingeniería de la Universidad Autónoma de Baja California, Mexicali, Baja California.

EL ESTABLECIMIENTO DE LA GESTIÓN ADMINISTRATIVA FAMILIAR POR PROCESOS INCIDE DIRECTAMENTE EN EL FORTALECIMIENTO DE LA EMPRESA TRANSPORTES URBANOS Y SUBURBANOS GUELATAO S.A. DE C.V.

Linda Patricia Carrasco Morgan, Universidad Autónoma "Benito Juárez" de Oaxaca
Sandra Beatriz Zavaleta Herrera, Universidad Autónoma "Benito Juárez" de Oaxaca
Ricardo Alarcón Alcántara, Universidad Autónoma "Benito Juárez" de Oaxaca
Romualdo Toledo Ambrosio, Universidad Autónoma "Benito Juárez" de Oaxaca

RESUMEN

El transporte público urbano y sub-urbano, actualmente está en una etapa de franco desarrollo en la Ciudad de Oaxaca de Juárez, la carencia de conocedores de la materia es notoria y preocupante, esa falta de conocimientos técnicos - administrativos de los representantes de la empresa Transportes Urbanos y Sub-Urbanos Guelatao S.A. de C.V. hace que no se tenga en claro los objetivos de la misma. Por ser familia. Los procedimientos administrativos utilizados y heredados desde la primera mitad del siglo han sido olvidados, relegados o tachados de obsoletos, sin darse cuenta que éstos siguen vigentes y que, en muchos de los casos, las adecuaciones y adaptaciones, se deben fundamentalmente a la introducción de las nuevas tecnologías de la vida diaria. El área geográfica, unidad de análisis es un espacio urbano donde la población hace uso cotidiano del transporte público. Sin embargo, tanto autoridades como la Secretaria de Vialidad y Transporte (SEVITRA) y profesionistas de la materia en los que recaen las actividades de planeación, operación, diseño y administración de este servicio público no cuentan con una guía, un manual o un libro de apoyo, además se carece de una normatividad fundamentada que los oriente en cuanto a la operatividad administrativa, lo que ocasiona que esta sea deficiente, y se traduce en un mal servicio al usuario, por lo que el aspecto central de este trabajo de investigación es darle respuesta a la siguiente pregunta de investigación: El establecimiento de la Gestión Administrativa familiar por procesos incide directamente en el fortalecimiento de la empresa Transportes Urbanos y Sub-Urbanos Guelatao S.A. de C.V.

PALABRAS CLAVE: Familia, Administración, Transporte, Urbano, Guelatao

THE ESTABLISHMENT OF FAMILY ADMINISTRATIVE MANAGEMENT BY PROCESSES INCREASES DIRECTLY IN THE STRENGTHENING OF THE COMPANY URBAN AND SUBURBAN TRANSPORTATION GUELATAO S.A. DE C.V.

ABSTRACT

Urban public transport and sub-urban, is currently in a stage of full development in the City of Oaxaca, lack of knowledge of the area is obvious and worrying, this lack of expertise - Administration of company representatives Sub-Urban Transport and Urban Guelatao SA de C.V. does not have clear objectives of it. Being family. The administrative procedures used and inherited from the first half of the century have been forgotten, neglected or dismissed as obsolete, without realizing that they remain in force and that in many cases, the adjustments and adaptations, are mainly due to the introduction of new technologies of everyday

life. The geographical area, the unit of analysis is an urban space where people make daily use of public transport. However, both authorities and the Ministry of Roads and Transport (SEVITRA) and professionals of matter in which activities fall planning, operation, design and management of this public service does not have a guide, a manual or book support, and there is a lack of regulations based to guide them as to the administrative operation, causing this to be deficient, and result in poor service to the user, so the focus of this research is to give answer the following research question: The establishment of family Administrative Process management directly affects strengthening Transportes Urbanos and Sub-Urban Guelatao S.A. de C.V

JEL: M1,M10,M2,M21

KEYWORDS: Family, Administration, Transportation, Urban, Guelatao

INTRODUCCIÓN

Planteamiento del Problema

El transporte público urbano y sub-urbano, actualmente está en una etapa de franco desarrollo en la Ciudad de Oaxaca de Juárez, la carencia de conocedores de la materia es notoria y preocupante, esa falta de conocimientos técnicos - administrativos de los representantes de la empresa Transportes Urbanos y SubUrbanos Guelatao S.A. de C.V. hace que no se tenga en claro los objetivos de la misma. Por ser familia.

Los procedimientos administrativos utilizados y heredados desde la primera mitad del siglo han sido olvidados, relegados o tachados de obsoletos, sin darse cuenta que éstos siguen vigentes y que, en muchos de los casos, las adecuaciones y adaptaciones, se deben fundamentalmente a la introducción de las nuevas tecnologías de la vida diaria.

El área geográfica, unidad de análisis es un espacio urbano donde la población hace uso cotidiano del transporte público. Sin embargo, tanto autoridades como la Secretaria de Vialidad y Transporte (SEVITRA) y profesionistas de la materia en los que recaen las actividades de planeación, operación, diseño y administración de este servicio público no cuentan con una guía, un manual o un libro de apoyo, además se carece de una normatividad fundamentada que los oriente en cuanto a la operatividad administrativa, lo que ocasiona que esta sea deficiente, y se traduce en un mal servicio al usuario, por lo que el aspecto central de este trabajo de investigación es darle respuesta a la siguiente pregunta de investigación:

El establecimiento de la Gestión Administrativa familiar por procesos incide directamente en el fortalecimiento de la empresa Transportes Urbanos y SubUrbanos Guelatao S.A. de C.V.

Variables:

GAP = Gestión administración por procesos

Fa = Fortalecimiento administrativo

Función objetivo:

Esta fórmula es diseñada de acuerdo a la hipótesis planteada, misma que describe que el fortalecimiento administrativo (Fa), está en función de la Gestión (G) Administrativa(a) por Procesos (p).

Objetivo General : Analizar que la Gap genera un fortalecimiento administrativo en una empresa de transportes urbanos y suburbanos en la ciudad de Oaxaca de Juárez FAMILIAR.
Implementar la Gestión Administrativa por Procesos en T.U.S.U.G. S.A. DE C.V. , a través de un análisis del marco empresarial, basado en las exigencias actuales del mercado, lo que permitirá establecer estrategias oportunas para el desarrollo de sus actividades, y así mismo el mejoramiento del entorno interno (trabajadoresempresario) y la atención al cliente.

Objectivo Específico: (1) Realizar el diagnóstico estratégico de la empresa, utilizando el análisis situacional (FODA), para conocer las fortalezas y debilidades así como oportunidades y amenazas de su entorno. (2) Establecer un direccionamiento estratégico de la empresa. (3) Elaborar procesos eficaces, que permitan al Gerente cambiar los puntos conflictivos que lleven a fortalecer las actividades. (4) Elaborar índices de gestión, para medir el crecimiento y desarrollo de cada una de los procesos. (5) Preparar información sobre el marco teórico de la Administración por Procesos para su aplicación.

METODOLOGÍA:

El presente trabajo de investigación denominado Fortalecimiento de la empresa Transportes Urbanos y Sub-Urbanos Guelatao S.A. de C.V. a través de la Gestión Administrativa por Procesos.", siguió el proceso de investigación siguiente:

Diseño de la Investigación

Selección del tema: Es un tema interesante que reúne el requisito de relevancia profesional, considera aspectos fundamentales que sirven como base para los múltiples problemas que se presentan dentro de las empresas de transporte, así como la forma de resolverlos.

Tipo de investigación: Se realizó una investigación de campo con entrevistas, así como una investigación documental, libros, textos, revistas especializadas.

Objetivos: Se obtuvo un trabajo de divulgación y consulta, no solo para los empresarios del transporte urbano y sub – urbano del Estado de Oaxaca, sino para todo interesado en el tema.

Proposiciones conceptuales: obtener el conocimiento, manejo, pero sobre todo su uso y buena aplicación.

Recopilación de la información: La recopilación de datos abarcó libros de (autores) Administración, Desarrollo Organizacional, de Autotransporte Urbano y Sub-Urbano, y revistas. Así mismo se obtuvo información al aplicar encuestas y entrevistas al personal y al dueño de la empresa.

Clasificación y ordenamiento de la información: El material informativo se concentró y clasifico en archivos, conforme se obtenía, se analizó cualitativamente el material disponible para cada capítulo de la tesis.

Análisis e interpretación de la información, se evaluó cualitativamente la información recopilada, se reflexiona cada capítulo, se tomó nota de las ideas claves en la orientación general del trabajo.
Redacción de la investigación exigió dar un repaso a los materiales disponibles y a las ideas directrices. Se realizaron ajustes pertinentes a la redacción preliminar dando como resultado el texto definitivo e índice.

CONCLUSIONES Y RESULTADOS

Al finalizar el trabajo de investigación realizado a T.U.S.U., S.A. DE C.V. , obtenemos una visión clara de lo que puede hacer la Gestión Administrativa por Procesos, por lo que se hace necesario mejorar los

procesos de la empresa, que desea llevar a cabo una transformación de sus actividades internas, esto implica ser más eficientes en el desempeño de las mismas.

La inserción de nuevos participantes en el mercado del transporte urbano y suburbano, ha dado como resultado que exista sobre oferta del servicio, sin embargo cabe destacar que con la implementación de la gestión administrativa por procesos se superara la calidad y se dará un servicio seguro. T.U.S.U.G. S.A. DE C.V. es una organización que está sufriendo una etapa de transición, por eso, debe modificar sus procesos Administrativos y Financieros para establecerse como una empresa competitiva en el mercado. En el análisis situacional, se determinó que la Empresa cuenta con oportunidades y fortalezas que se deben aprovecharse como lo son: Imagen, y personal, existe un buen control en sus actividades. Se detectaron los siguientes problemas: no existe base de datos de proveedores de repuestos y talleres de mantenimiento, no existen procesos definidos, ni tampoco una cultura organizacional adecuada.

La falta de conocimiento de la administración por procesos, ha dado como resultado que los socios no tengan claro cuál es la misión, visión y objetivos de la empresa, por lo que se ha limitado su desarrollo y mejoramiento en el servicio al cliente. Al analizar la gestión actual de la empresa, se observó que existen actividades que no agregan valor, pues hay demoras, no hay documentación, esto ha causado que los costos y tiempos de ejecución de los procesos sean altos.

No cuentan con una cultura organizacional y un manual escrito claro que determine como se deben realizar las actividades de cada proceso que sirva de guía para el personal. Se debe fomentar una cultura basada en principios y valores institucionales, y generar compromiso con la institución ya que por el nivel de educación del capital humano los cambios tardan más de lo que se pueda planificar.
Se sugiere implementar las estrategias resultantes del análisis situacional y plan operativo a corto plazo, para aprovechar las oportunidades de desarrollo, disminuyendo el impacto de las amenazas y beneficiándose del mejoramiento de los procesos.

Se propone consolidar en cada integrante de la organización la visión y la misión, que se establece en el direccionamiento estratégico puesto que está basado en principios y valores; cumpliendo con los objetivos, estrategias y políticas, para alcanzar la visión y la misión propuestas. Se sugiere que se realice una constante capacitación en las diferentes áreas, ya que la competencia que está en este mercado es grande.

T.U.S.U.G. S.A. DE C.V. debe implementar la administración por procesos administrativos, financieros y de servicios, para establecer parámetros de calidad, establecer una adecuada estructura organizativa, implementar sistemas que ayuden al mejor funcionamiento de la empresa en el futuro.
Establecer y aplicar indicadores de gestión que permitan evaluar la eficiencia de las actividades de cada proceso, lo que permitirá verificar el cumplimiento de las mismas en cada área de trabajo de la empresa.

Se recomienda establecer una cultura organizacional mediante la capacitación y motivación a trabajadores y socios a fin de ser competitivos y dar un servicio con seguridad, eficiencia y eficacia.
El establecimiento de procesos dentro de la institución permitirá definir mecanismos de control de las actividades que se desarrollan en base a indicadores de gestión que nos permita realizar una mejora continua de los procesos en beneficio de la empresa y sus clientes.

Se reconoce la necesidad de crear compromiso y coordinación con el socios y trabajadores que conforman la empresa T.U.S.U.G. S.A. DE C.V. para desarrollar las diferentes actividades, por lo que se recomienda al socio analizar la propuesta de mejoramiento, en donde se identifican los procesos más importantes, y se analizan detalladamente dando paso al mejoramiento haciéndolos más eficientes e incrementado la satisfacción tanto interna como externa.

BIOGRAFIA

Linda Patricia Carrasco Morgan, licenciada en contaduría pública y maestra en administración, catedrática de la Facultad de Contaduría y Administración de la UABJO.

Sandra Beatriz Zavaleta Herrera, doctora en ciencias de la Administración, catedrática de tiempo completo de la F.C.A. de la UABJO, integrante del cuerpo académico "innovación" Mercadológica (ca-uabjo-45),Secretaria General del STAUO (2013-2016), Presidenta de la academia de Mercadotecnia, Presidenta de Transportes de carga Donaji S.A. de C.V. Integrante de la comisión evaluadora UABJO, integrante de la comisión dictaminadora de la F.C.A de la UABJO, Ponente a nivel estatal, nacional e internacional, organizadora del congreso internacional de la F.C.A. de la UABJO, Publicación de artículos y libros estatales e internacionales con ISBN.

Ricardo Alarcón Alcántara, contador público y maestro en administración, catedrático de tiempo completo de la FCA de la UABJO, director de la escuela de futbol Cruz Azul en Oaxaca de Juárez, Oaxaca.

RESULTADOS DE LA PRUEBA PILOTO DE UN MODELO DE INTERVENCION PARA DISMINUIR EL ÍNDICE DE REPROBACIÓN EN EL INSTITUTO TECNOLÓGICO DE AGUASCALIENTES.

Martha Elena Valdez Gutiérrez, Instituto Tecnológico de Aguascalientes;
Lourdes Del Rocio Sánchez Delgado, Instituto Tecnológico de Aguascalientes;
Enrique Manuel Gutiérrez Gómez, Instituto Tecnológico de Aguascalientes;

RESUMEN

En este artículo presentamos los resultados de una prueba piloto que permite comprobar un modelo de intervención para disminuir el índice de reprobación en el Instituto Tecnológico de Aguascalientes, debido a 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 desarrolló en las siguientes fases: 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. Los resultados arrojan que después del programa de intervención los alumnos disminuyen considerablemente su índice de reprobación, y podemos comprobar que el modelo de intervención puede ser aplicado a la población estudiantil del Instituto Tecnológico de Aguascalientes y en otros entornos educativos de nivel superior.

PALABRAS CLAVES: Reprobación, Índice, Modelo de Intervención

RESULTS OF THE PILOT TEST MODEL INTERVENTION TO DECREASE THE INDEX AT RETENTION AGUASCALIENTES INSTITUTE OF TECHNOLOGY

ABSTRACT

This paper presents the results of a pilot project to test a model of intervention to reduce the failure rate in the Technological Institute of Aguascalientes, because there are factors that affect teaching and learning some subjects of the Engineering in Management, and play an important role in defining high failure rates. The pilot test was conducted in the following phases: detection of school failure, statistical spread of it, inviting teachers to participate, teacher training, tutorial, academic monitoring and evaluation. The results show that after the intervention program students significantly reduce their failure rate, and we can see that the intervention model can be applied to the student population of the Technological Institute of Aguascalientes and to any sector of higher education population.

JEL: I21, I23, I29

KEYWORDS: Reprobation, Index, Model Intervention.

INTRODUCCIÓN

Después de un análisis realizado en las cifras escolares en los últimos semestres de los alumnos de la carrera de Ingeniería en Gestión Empresarial del Instituto Tecnológico de Aguascalientes, se determinó trabajar con un modelo de intervención en una muestra de 83 alumnos con el propósito de poder identificar, analizar y modificar las estrategias que permitan que el modelo de intervención sea el adecuado, logrando mejorar los procesos de aprendizaje y reducir los índices de reprobación.

DESCRIPCION DEL METODO

Esta investigación se realizó con el propósito de probar los resultados del modelo de intervención para disminuir el índice de reprobación, con la intención de incrementar el aprendizaje en los estudiantes, mejorar el modelo de intervención, y detectar mejoras en los procesos de aprendizaje.

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.

A partir de un diagnóstico previo se diseñó el modelo de intervención que se trabajó en 83 alumnos de la carrera de Ingeniería en Gestión Empresarial, en el cual se dividió en dos fases.

En la primera fase se programaron 21 sesiones continuas de dos horas con un programa de:

> Sensibilización mediante ejercicios de respiración y relajación buscando mantener estados de bienestar durante las sesiones con la mejor disposición y apertura.
>
> Exposición, comprensión y análisis de los Niveles Neurológicos de Dilts (2004), haciendo énfasis en las creencias, para identificar y trabajar en los cambios que se desean lograr.
>
> Introducción en trabajo de sanación del niño interior liberando barreras limitantes, relacionadas con falsas creencias.
>
> Implementación de la Ley de la Atracción, tomado como base el libro El Secreto de Rhonda Byrne (2006), en el que se afirma que lo que uno obtiene de la vida no es más que producto de la calidad y cantidad de sus propios pensamientos, producidos de manera consciente ya que son unidades de información que se sintonizan con el universo.
>
> Diversas terapias personalizadas dirigidas a la liberación de miedos relacionados con las creencias trabajadas.

En la segunda fase se trabajó de la siguiente manera:

Se creó un curso de 21 sesiones grupales en los que se trabajó con los alumnos mediante Objeto de Aprendizaje ya que es un conjunto de recursos digitales, autocontenibles y reutilizables, con un propósito educativo y constituido por al menos tres componentes internos y son: Contenidos, actividades de aprendizaje y elementos de contextualización.

El objeto de aprendizaje tienen una estructura de información externa (metadatos) que facilite su almacenamiento, identificación y recuperación. El valor pedagógico de este trabajo 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: Guían al estudiante para alcanzar los objetivos propuestos.

Elementos de contextualización: Permiten reutilizar el objeto en otros escenarios, por ejemplo los textos de introducción, el tipo de licenciamiento y los créditos del objeto.

Además, la evaluación es una herramienta que permite verificar el aprendizaje logrado y presenta concordancia con los objetivos propuestos y por el tipo de contenido presentado. Mediante la colaboración interdisciplinaria el OA (Objeto de Aprendizaje) se apegó en su desarrollo y diseño-producción al 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. Es importante recalcar la fuerza que ha tomado en últimos años por ser un modelo genérico que compila los elementos compartidos por otros modelos.

Tabla 1: Fases del Modelo ADDIE

FASES	Análisis El proceso de definir que es aprendido	Diseño El proceso de especificar cómo debe ser aprendido	Desarrollo El proceso de autorización y producción de los materiales	Implementación El proceso de instalar el proyecto en el contexto del mundo real	Evaluación El proceso de determinar la adecuación de la instrucción
TAREAS	Evaluación de necesidades Identificación del Problema Análisis de tareas	Escribir los objetivos Desarrollar los temas a evaluar Planear la instrucción Identificar los recursos	Trabajar con productores Desarrollar el libro de trabajo, organigrama y programa Desarrollar los ejercicios prácticos Crear el ambiente de aprendizaje	Entrenamiento docente Entrenamiento Piloto	Datos de registro del tiempo Interpretación de los resultados de la evaluación· Encuestas a graduados Revisión de actividades
RESULTADOS	Perfil del estudiante Descripción de obstáculos Necesidades, definición de problema s	Objetivos medibles Estrategia Instruccional Especificaciones del prototipo	Storyboard Instrucción basada en la computadora Instrumentos de retroalimentación Instrumentos de medición Instrucción mediada por computadora Aprendizaje colaborativo Entrenamiento basado en el Web	Comentarios del estudiante Datos de la evaluación	Recomendaciones Informe de la evaluación Revisión de los materiales· Revisión del prototipo

Población: Este trabajo 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: La muestra fue de 83 alumnos de la carrera de Ingeniería en Gestión Empresarial, las edades fluctuaban de los 18 a 23 años, 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: Esta investigación se realizó con el objetivo de probar los resultados del Modelo de intervención para disminuir el índice de reprobación, con la intención de incrementar el aprendizaje en los estudiantes, mejorar el modelo de intervención, y detectar mejoras en los procesos de aprendizaje, 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

Al finalizar el programa de intervención se obtuvieron los siguientes resultados de la 1er fase:

> Los estudiantes manifestaron contar con mayor energía con las sesiones, además lograron un mejor control y relajación mediante los ejercicios de respiración.
>
> Lograron tomar consciencia de las creencias limitantes que cada uno ha tomado en el transcurso de su propia vida.
> Mediante la aplicación de la primera fase del programa, el 70% de los participantes incrementaron sus creencias positivamente, identificando las heridas de la infancia y con el compromiso de trabajar en ellas.
>
> El programa se concluyó satisfactoriamente por 95% de los participantes, sólo 5% no lo concluyó.
>
> El 90% de los participantes presentaron resultados favorables con pensamientos y emociones positivas que los mantengan en una calibración alta (arriba de 200), identificando sus miedos y en algunos casos liberándolos modificando sus paradigmas.

En la segunda fase se presentaron los siguientes resultados. Es importante aclarar que los índices más representativos de reprobación en los alumnos de la carrera de Ingeniería en Gestión Empresarial, son en materias consideradas de Ciencia Básicas (Calculo, Probabilidad, Estadística, etc.) es por ello que el disminuir los índices de reprobación en esta y otras áreas es considerado un reto mucho mayor que dará la pauta para una serie de propuestas y mejoras necesarias e inmediatas en la carrera de Ingeniería en Gestión Empresarial. Los participantes del grupo piloto muestran que los alumnos logran aumentar y potencializar su aprendizaje mediante los OA, (Objetos de Aprendizaje) propuestos en el área de Calculo Diferencial, específicamente en el tema de "Derivada de una función", el proceso de exposición al OA fue en 6 ocasiones diferentes, dentro de las 21 sesiones correspondientes a la fase dos, en las cuales en la primera sesión se realizó una evaluación diagnostica del tema y se expuso a los alumnos de menor rendimiento en esta área a los OA , posterior a las 6 sesiones se realizó la misma evaluación del tema, reflejando un incremento favorable de la asimilación del mismo, por último se dio un seguimiento posterior a la conclusión de las 6 sesiones de 4 sesiones más realizando la evaluación final, determinando que los alumnos incrementaron su aprendizaje en un 45%, en relación a la evaluación diagnostica, elevando su autoconfianza.

En conclusión se puede definir que un cambio relativamente permanente en el comportamiento, que refleja la adquisición de conocimientos o habilidades a través de la experiencia, y que pueden influir en el estudio, la instrucción, la observación o la práctica, así como cambios en el comportamiento son razonablemente objetivos, y por lo tanto, pueden ser medidos.

A su vez un cambio de creencias personales, rompiendo paradigmas e ideas que culturalmente no permiten avanzar a n nuestra sociedad, que tiene un impacto real en el área profesional, el bienestar holístico del ser humano y su interrelación con el entorno, permiten potencializar sus habilidades para la generación de

un aprendizaje significativo, atrayendo situaciones benéficas en su desarrollo y aplicación, que con el apoyo adecuado hablando del entorno educativo y específicamente en la vida estudiantil de la educación superior tecnológica, los Objetos de Aprendizaje coadyuvan a incrementar la efectividad del mismo con la adecuada asesoría y seguimiento, estos forman parte de un conjunto de estrategias que permitirán ayudar a cumplir el objetivo de disminuir los índice de reprobación en los alumnos mencionados, aportando a la sociedad individuos éticos, congruentes capaces de desarrollarse personal y profesionalmente.

Se propone replicar este Modelo en la Institución con las diferentes carreras que la conforman, contar con una muestra mayor a la estudiada y que el perfil profesional sea multidisciplinario para determinar si los resultados obtenidos en dicha investigación, pueden ser replicables en otras carreras de la misma casa de estudios, y con ello apoyar en la disminución de los índices de reprobación institucionales.

BIBLIOGRAFIA

Aguilar Sahagún, G. (1991). "Evaluación de docentes. Un problema abierto". En Perfiles Educativos, N° 53-54, CESU-UNAM, México, p.12.

Bateson, G. (1972)." Pasos hacia una ecología de la Mente, Una aproximación revolucionaria a la auto comprensión del hombre". Editorial LOHLÉ-LUMEN.

Chan, M. E.; González, S. (2007). "Aspectos pedagógicos de los Objetos de Aprendizaje", UDG Virtual-Universidad Autónoma de Aguascalientes, México.

Chopra, D. (1993). "El Camino de la Abundancia", "La riqueza en todos los campos de la conciencia y de la vida". Recuperado de http://www.elmistico.com.ar/deepak_chopra/el_camino de la abundancia/index.htm

Dilts, R. (2004)." Cómo cambiar creencias con PNL". Sirio, p. 136

Hawkins, D. (2012)." El Poder contra la Fuerza, Los Determinantes Ocultos del Comportamiento Humano" (2001 -1995 original).

Kertész, R. (2014)." Niveles Lógicos de cambio y aprendizaje". Revista de Análisis Transaccional y Psicología Humanista, p. 64.

Pacheco, M. (2007). "Creando objetos de aprendizaje en un entorno abierto". Apuntes del Taller de Creación de Objetos de Aprendizaje en el marco del XVI Congreso Internacional de Educación a Distancia, Guadalajara, México".

Yazpik Hernández Vargas, Juan Carlos Martínez Espinoza, Claudia Isela Carranza Núñez, Universidad de Guanajuato. (2013). "Programa Institucional de Tutorías: Una estrategia para elevar el nivel de aprovechamiento en una institución educativa".

Ramírez, A. Universidad de Guadalajara (2004)," Colección Apoyo al Tutor, La tutoría académica y la calidad de la educación" UDG, México, p.39.

BIOGRAFIA

Martha Elena Valdez Gutiérrez, es Doctora en Psicoterapias Humanistas, por la Universidad La Concordia Grupo Aliat Campus Paraíso, Profesor del Departamento de Ciencias Económico-Administrativas del

Instituto Tecnológico de Aguascalientes. Av. Adolfo López Mateos #1801 Ote. Fraccionamiento Bona Gens C.P. 20126. Aguascalientes, Aguascalientes, México.

Lourdes del Rocío Sánchez Delgado, es Doctora en Psicoterapias Humanistas, por la Universidad La Concordia Grupo Aliat Campus Paraíso, Profesor del Departamento de Ciencias Económico-Administrativas del Instituto Tecnológico de Aguascalientes. Av. Adolfo López Mateos #1801 Ote. Fraccionamiento Bona Gens C.P. 20126. Aguascalientes, Aguascalientes, México.

Enrique Manuel Gutiérrez Gómez, es Doctor en Pedagogía, por el Instituto de Ciencias Humanidades y Tecnologías de Guanajuato, Profesor del Departamento de Ingeniería Industrial del Instituto Tecnológico de Aguascalientes. Av. Adolfo López Mateos #1801 Ote. Fraccionamiento Bona Gens C.P. 20126. Aguascalientes, Aguascalientes, México.

ESTRATEGIA COMERCIAL PARA IMPULSAR LA COMPETITIVIDAD DE LOS ARTESANOS DE CANTERA EN ESCOLÁSTICAS, QUERÉTARO, MÉXICO

César Alcocer Ramírez, Universidad Autónoma de Querétaro
León M. Cabello Cervantes, Universidad Autónoma de Querétaro
Elia Socorro Díaz Nieto, Universidad Autónoma de Querétaro

RESUMEN

En el artículo presentamos los resultados en la caracterización de las condiciones competitivas de los artesanos de cantera de Escolásticas, Querétaro, México. Se define la situación comercial desde la perspectiva de la innovación, marketing y calidad, lo que nos permite proponer estrategias de comercialización viables a sus condiciones productivas y ubicación geográfica. La información obtenida es mediante un proceso de investigación de campo en los distintos talleres artesanales, resultando la falta de una marca regional que les permita posicionarse en sus mercados; la falta de innovación en el diseño de sus piezas; altos costos por desperdicios y rechazos; carente capacitación en manejo de nuevas tecnologías y el registro y cuantificación de sus costos de producción. Resalta la importancia de la calidad de sus artesanías y sus problemas de comercialización al no contar con las competencias de ventas, negociación y planeación. Se proponen estrategias comerciales para mejorar su competitividad y posicionamiento de la región de Escoláticas.

PALABRAS CLAVE: Artesanos De Cantera, Escolásticas, Querétaro, Estrategia Comercial, Innovación, Competitividad

COMMERCIAL STRATEGY TO IMPULSE THE COMPETITIVENESS OF CANTERA ARTISANS IN ESCOLÁSTICAS, QUERÉTARO, MEXICO

ABSTRACT

In the article we present the results in the characterization of the competitive conditions of the artisans of quarry de Escolasticas, Querétaro, Mexico. The commercial situation is defined from the perspective of innovation, marketing and quality, which allows us to propose viable marketing strategies to their productive conditions and geographical location. The information obtained is through a process of field research in the various craft workshops, resulting in the lack of a regional brand that allows them to position themselves in their markets; Lack of innovation in the design of their parts; High costs for waste and rejection; Lacking training in the management of new technologies and the recording and quantification of their production costs. It emphasizes the importance of the quality of their handicrafts and their marketing problems, since they do not have sales, negotiation and planning skills. Commercial strategies are proposed to improve its competitiveness and positioning of the region of Escolasticas.

JEL: D23, O19, G13, M37, O14, L21

KEYWORDS: Artisans of Quarry, Escolasticas, Querétaro, Commercial Strategy, Innovation, Competitiveness

INTRODUCCIÓN

Actualmente existe una gran competencia en el sector artesanal tanto a nivel mundial como nacional debido a la incorporación de empresas cada vez más capacitadas dispuestas alcanzar una mayor utilidad y desarrollo. La comunidad de Escolásticas es muy reconocida en el estado de Querétaro, México y sus alrededores por la calidad del trabajo de sus artesanos. Desafortunadamente, ante la falta de innovación y gestión de mercadotecnia han perdido competitividad por la presencia de artesanías con mejores diseños y estrategias de posicionamiento. En la presente investigación se abordaran diversos aspectos de las variables de innovación, mercadotecnia y competitividad, los distintos tipos que existen, en qué se deriva cada una de estas variables, así como la forma en que se relacionan entre sí, a fin de elaborar estrategias que pueda servir de base para el desarrollo del sector artesanal en la comunidad.

Planteamiento del Problema

La gestión de la competitividad mundial entre sectores y empresas es un factor determinante para la sobrevivencia de las organizaciones, lo que obliga a los países a aplicar nuevas políticas que fomenten el desarrollo. Las empresas artesanales deben ser cada vez más competitivas y para esto la inversión en innovación y marketing debe enfocarse en obtener cambios radicales que les permitan sumar en su participación de mercado, rentabilidad y posicionamiento. Los clientes de artesanías encuentran una diversidad de oferta en el mercado, esto les permite seleccionarlas mediante el uso de diferentes medios como internet, centros comerciales, ferias artesanales y locales instalados en sus centros de producción. Este es un nuevo escenario dónde el concepto de competitividad es motor del sector artesanal donde la economía de las regiones se beneficia de esta corriente competidora e innovadora. Los grupos de artesanos se obligan a nuevas formas de producción para implementar sistemas de calidad, rediseño de piezas, reducción de desperdicios, tiempos de entrega, entre otros.

Este permite ofrecer a los consumidores nuevas cualidades que anteriormente no se ofrecían o era difícil ofrecer como mejoras en el precio, calidad de materiales y diseño artístico. De forma paralela existe la necesidad de mejorar el proceso de venta al cliente y debe estar enfocado en la calidad en el servicio, rapidez y flexibilidad. Se pretende crear una propuesta a través de la innovación y marketing para que las empresas artesanales mejoren su competitividad en aspectos de posicionamiento, participación de mercado y rentabilidad. La innovación nos permitirá ver un distinto enfoque acerca del alcance que conlleva realizar mejoras a los distintos procesos, desde la extracción de materia prima, hasta la forma en que se hace llegar la mercancía al cliente o la implementación de una estrategia completamente nueva que eleve su competitividad. El uso de una estrategia de mercadotecnia permitirá elevar las ventas de artesanías de cantera dando a conocer los productos que se elaboran en la comunidad que favorezcan su comercialización. Esta investigación servirá de base y dará lugar a que otros investigadores puedan plantear y proponer nuevas estrategias, tomando en consideración los cambios económicos y el apoyo a empresas que se presenten a través del tiempo.

REVISIÓN DE LITERATURA

Competitividad

Diversos autores han aportado conceptos a través publicaciones que ayudan a dar un enfoque sobre la competitividad. Kate (mencionado en Hernández, 2000) define la competitividad a nivel microeconómico como la capacidad de las empresas para vender productos y servicios, manteniendo su participación de mercado sin necesidad de sacrificar utilidades. Por su parte, Feenstra (mencionado en Chavarría, Sepúlveda, & Rojas, 2002) establece que la competitividad es la capacidad de un país, un sector o una empresa en participar en mercados extranjeros.

Innovación

Para Pujol (2005), el concepto de innovación comúnmente es relacionado con el desarrollo de nuevos productos, procesos de producción y tecnologías. Además, debe verse como un proceso de gestión empresarial donde intervienen las personas, información, conocimiento y los recursos financieros.
Por su parte, Dávila, Epstein y Shelton (2006), la innovación para cualquier empresa representa mucho más que solo la posibilidad de crecer sino también una oportunidad de influir en la dirección del sector. Esto nos remite a la condición que las grandes empresas buscan innovar para marcar el cambio y evolucionar los negocios.

METODOLOGÍA

De acuerdo con Hernández, Fernández & Baptista (2009), se identifican diversas características entre los enfoques cuantitativos y cualitativos, de los cuales destacaremos algunas características esenciales que tienen estos enfoques para la gestión de proyectos de investigación. El enfoque cuantitativo establece un planteamiento objetivo, buscando solución a cuestiones específicas de las cuales se obtiene. Se busca adquirir información mediante un proceso de investigación, el cual se complementa con un marco teórico que seria las referencias históricas que han escrito sobre el tema otros autores.

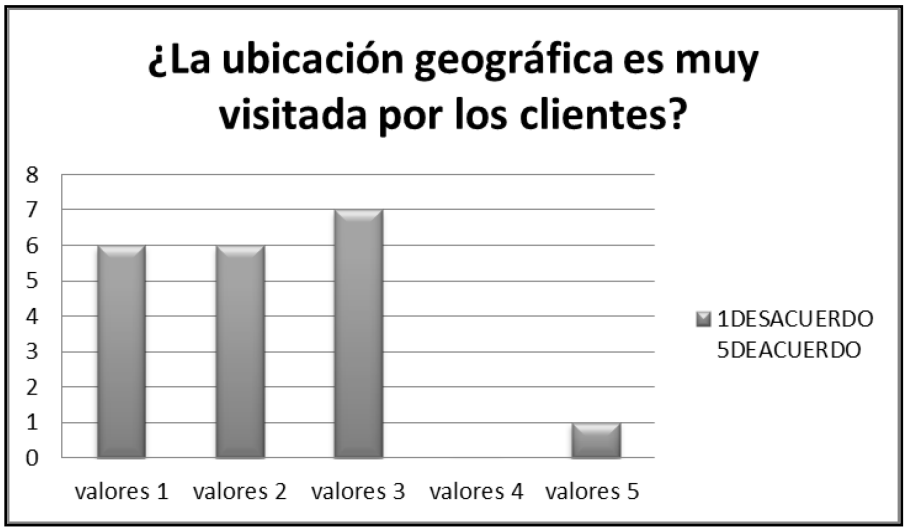
De este proceso surgen preguntas que buscan demostrar el fenómeno en estudio, estas preguntas llamadas hipótesis, se someten a pruebas mediante la constatación de datos y si los resultados son congruentes con el planteamiento de la hipótesis toman o pierden validez. EI enfoque utilizado es cuantitativo, mismo que de acuerdo a Hernández Sampieri et al., (2006), usa recolección de datos para probar hipótesis con base en la numeración numérica y el análisis estadístico (Hernández Sampieri et al., 2006). La región de Escolásticas cuenta con 105 talleres artesanales y se determinó aplicar la metodología de poblaciones finitas con intervalo de confianza del 99% y error de 5% quedando el resultado de 51 encuestas. Los datos obtenidos en los cuestionarios se procesaron en los programas estadísticos Excel y Statistical Package for the Social Sciences (SPSS) versión 21.

RESULTADOS

En el proceso de la investigación se identificaron aspectos relevantes que nos permiten conocer las condiciones competitivas desde la perspectiva comercial de los talleres artesanales de cantera.
Figura 1: Identidad y Marca

En esta figura se muestra que los artesanos de cantera no conocen los comportamientos de su mercado para realizar mejoras en el diseño de sus productos incorporando nuevos materiales y optimizar el servicio. Se identifica el requerimiento del desarrollo de su marca, logotipo, lema y sitio web.

Figura 2: Identidad y Marca

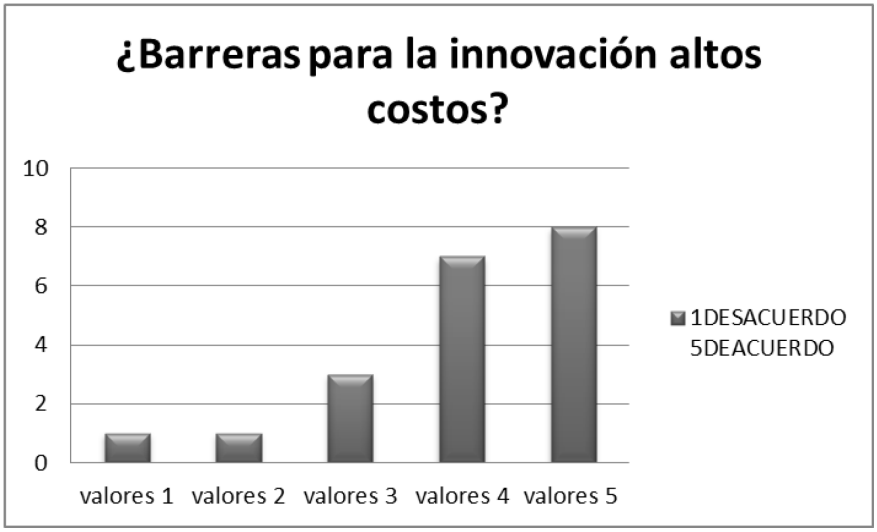


La condición geográfica de Escolásticas dificulta su acceso directo de visitantes a los talleres artesanales. En su mayoría, son clientes de mayoreo como constructores y contratistas de obras como departamentos, casas y edificios. Existe un área de oportunidad para turistas interesados en la elaboración y compra de artesanías y arte de cantera.

Figura 3: Calidad de Artesanías de Cantera

En esta figura se muestra el reconocimiento en la elaboración de los productos artesanales de los talleres de Escolásticas. Esta fortaleza implica el diseño de estrategias comerciales que permitan las ventas y rentabilidad de los artesanos de cantera. La calidad percibida se basa principalmente en la rentabilidad por la recompra de las artesanías y las opiniones en ferias de promoción y difusión organizadas esporádicamente por el sector gubernamental.

Figura 4: Barreras de Innovación



Un factor importante en la competitividad de los artesanos de cantera es la gestión de la innovación en los procesos de fabricación y proceso de prestación del servicio. Esta condición nos marca que existen barreras para la generación de innovación, como son la adopción de las tecnologías, falta de capacitación y altos costos de fabricación ocasionados por desperdicios y deficiencias en las líneas de producción.

Las gráficas anteriores tratan de sintetizar y enfocar el proceso de investigación en la estrategia comercial que impacte en la estrategia comercial. Los resultados expuestos nos permiten adoptar estrategias dirigidas a mejorar la competitividad de los artesanos de cantera y resolver de forma directa su problemática de gestión comercial.

CONCLUSIONES

El mercado de la cantera ha sido el principal sustento de la comunidad de Escolásticas en Pedro Escobedo, Querétaro desde varias generaciones, desafortunadamente su mercado no ha sido impulsado debido al desconocimiento de técnicas que faciliten tanto la producción como la venta y distribución de las piezas de artesanía de cantera; a las oportunidades de desarrollo que brindan las Instituciones de Gobierno y a las estrategias de mercado que impulsen el nivel de competencia del sector artesanal. De acuerdo a los distintos tipos de innovación mencionados se hace uso de la innovación de carácter comercial, la cual es asociada con el ámbito administrativo y se hace uso de estrategias de mercadotecnia. En el caso de la comunidad de Escolásticas, al realizar el estudio se puede identificar el gran potencial que no han explotado los artesanos, poseen un enorme talento al trabajar la cantera y la calidad no está puesta en duda. El conocimiento que se genera no es procesado y documentado para capacitar a nuevas generaciones de artesanos e incluso proteger su patrimonio cultural.

La zona artesanal requiere de mayor atención gubernamental para reducir la migración a los Estados Unidos. Siendo que los artesanos al migrar se llevan la experiencia y el conocimiento y no existe la sustitución productiva de las nuevas generaciones. Los resultados nos permiten aportar estrategias comerciales accesibles a los artesanos para resolver condiciones de comercio justo al ser adquiridos sus productos a precios bajos. La venta directa mejorando sus canales de distribución y abriendo nuevos negocios como las visitas a los centros productivos, difusión en sitios web, capacitación en negociación y ventas, determinación de costos, rediseño de sistemas productivos, entre otros, son medidas puntuales que les van a permitir mejorar su competitividad.

BIBLIOGRAFÍA

Ballart, X. (2001*). Innovación en la Gestión Pública y en la Empresa Privada*. DÍAZ DE SANTOS, S.A.
Buitrago, F. (2010). *La marca país como estrategia competitiva en el desarrollo del posicionamiento de un país a nivel nacional e internacional*. Tesis de Postgrado. Universidad Nacional de La Plata, Argentina.

Chavarría, H., Sepúlveda, S. & Rojas, P. (2002). *Competitividad*. IICA.

Davila, T., Epstein, M.J. & Shelton, R. (2006). *La Innovación que Sí Funciona: Cómo Gestionarla, Medirla y Obtener Beneficio Real de Ella*. DEUSTO.

Ferrell, O. C. & Hartline M. D. (2006). *Estrategia de Marketing*. México: THOMSON.

Gil Estallo, M.A. & Giner de la Fuente, F. (2007). *Cómo Crear y Hacer Funcionar una Empresa: Conceptos e Instrumentos*. ESIC EDITORIAL.

Giraldo, O. L. & Herrera, A. (2004). *Un Modelo Asociativo con Base Tecnológica para la Competitividad de Pymes: Caso Floricultor Colombiano.* Revista de Gestão da Tecnologia e Sistemas de Informação. Journal of Information Systems and Technology Management. Vol. 1, No. 1, 2004, pp. 03-26.

Hernández, E. (2000). *La Competitividad Industrial en México*. México: Plaza y Valdés Editores.

Hernández, S. R., Fernández, C. C., y Baptista, L. P. (2008). *Metodología de la Investigación*. México: México: McGraw-Hill Interamericana.

Kotler, P. & Keller, K. L. (2006). *Dirección de Marketing*. México: PEARSON EDUCACIÓN.

Montejo, M. J. & Bravo, A. (2010). *La Innovación en Sentido Amplio: Un modelo empresarial análisis conceptual y empírico*. Colección Innovación Práctica

Pérez Romero, L.A. (2004). *Marketing Social: Teoría y Práctica*. PEARSON Prentice Hall.
Pujol, J. R. (2005). *Guía práctica de la innovación para PYMES*. Anetcom.

CRÉDITO AGROPECUARIO: NECESIDADES Y LIMITACIONES

Manuel Guillermo López Pita, Corporación Universitaria Minuto de Dios
Gloria Acened Puentes Montañez, Universidad Pedagógica y Tecnológica de Colombia

RESUMEN

El acceso a los recursos financieros facilitan el desarrollo económico de un país (Schumpeter, 1935), está afirmación se ha demostrado en diferentes latitudes para el sector agropecuario (Ariful Islam, Islam, Siddiqui, & Karim, 2014), Sin embargo en Colombia la cartera total representa el 43% del PIB, lo que se considera un indicador bajo, al compararse con economías como Brasil (102%), Alemania (126%) o Estados Unidos (224%)(Villabona Robayo, 2015). Para el sector agropecuario, la cartera del sector corresponde al 32% del PIB agropecuario, y la proporción de la cartera agropecuario con relación a la cartera comercial es cercana al 7% (Departamento Nacional De Planeación, 2015). En este sentido se hace necesario fortalecer el mercado financiero rural y facilitar el acceso a recursos financieros que contribuya al desarrollo del sector. Con información primaria y mediante un modelo de ecuaciones estructurales describe la relación entre las necesidades de crédito por parte de pequeños productores agropecuarios de las provincias del Tundama y Sugamoxi, la oferta de crédito al que pueden acceder los pequeños productores, y las restricciones que tienen las instituciones financieras para su colocación. En esta ponencia se presentan los avances asociados a la revisión de literatura que permiten entender el problema de acceso a crédito por parte del sector agropecuario en Colombia.

PALABRAS CLAVES: Crédito Agropecuario, Desarrollo Agropecuario, Pequeño Productor

AGRICULTURAL CREDIT: NEEDS AND LIMITATIONS

ABSTRACT

Access to financial resources facilitates the economic development of a country (Schumpeter, 1935),, this assertion has been demonstrated in different latitudes for the agricultural sector (Islam, Islam, Siddiqui, & Karim, 2014. However in Colombia the total portfolio Represents 43% of GDP, which is considered a low indicator when compared with economies such as Brazil (102%), Germany (126%) or the United States (224%) (Villabona Robayo, 2015). For the agricultural sector, the sector's portfolio corresponds to 32% of agricultural GDP, and the proportion of the agricultural portfolio in relation to the commercial portfolio is close to 7% (Departamento Nacional De Planeación, 2015). In this sense, it is necessary to strengthen the rural financial market and facilitate the access to financial resources that contributes to the development of the sector. With primary information and a structural equation model, it show the relationship between the credit needs of small farmers in the Tundama and Sugamoxi provinces, the supply of credit to small producers, and the constraints of Institutions for placement. This paper presents the advances associated with the literature review that allow us to understand the problem of access to credit by the agricultural sector in Colombia.

KEYWORDS: Agricultural Credit, Agricultural Development, smallholder

JEL: G21, G22, G24, O13, O16, Q12, Q14

INTRODUCCIÓN

Se pueden identificar cinco riesgos asociados a la producción agropecuaria: El riesgo de producción, riesgo de mercadeo, El riesgo humano, y riesgo legal. El riesgo financiero, está asociado con la dificultad que tiene los productores con factores de liquidez, endeudamiento e inversión (Crane, Gantz, Isaacs, Doug, & Sharp, 2013). El riesgo financiero, es una de las barreras más importes para el desarrollo del sector agropecuario. Por las condiciones de la producción, especialmente por los tiempos en que se requiere hacer las inversiones durante el ciclo productivo, un productor requiere un nivel alto de liquidez, que le permita hacer las inversiones necesarias para su proceso productivo (siembra, mantenimiento, cosecha, etc.) y solo obtendrá recursos hasta el final del proceso por la venta de su cosecha. Un pequeño productor, asume mayor riesgo porque adicional a los requerimientos de liquidez para la producción, necesitará recursos para su sostenimiento familiar. La ausencia de un mercado financiero agropecuario desarrollado y sostenible limita la capacidad de los pequeños productores agropecuarios para desarrollar su actividad y mejorar sus condiciones económicas y sociales (Echeverría, 2000)

Echavarría (2000), reconoce que desarrollar un mercado financiero rural contribuiría a reducir la pobreza rural en Latinoamérica. Por su parte Ocampo (2015) muestra como el sistema financiero colombiano se ha desarrollado hacia la conformación de conglomerados financieros y la desaparición de la banca especializada, lo que se traduce en que la banca comercial tiene una amplia oferta de productos de crédito dirigido a múltiples nichos de mercado, pero el sector agropecuario no ha sido de interés lo que se refleja en la actual situación del sistema nacional de crédito agropecuario

REVISIÓN DE LITERATURA

Los intermediarios financieros permiten asignar recursos desde los superavitarios de liquidez hacia los deficitarios de liquidez, es decir, permiten trasmitir de recursos financieros improductivos hacia actividades productivas de (Schumpeter, 1935). En un sentido empresarial, el sistema financiero provee los recursos necesarios para el desarrollo de proyectos productivos, lo que contribuye al fortalecimiento del comercio y la creación de empleo, que se traduce bienestar para las personas. Sin embargo, las instituciones financieras se enfrentan a escenarios de asimetría de información (Stiglitz, 1999), dado que no tienen la capacidad de conocer a profundidad las condiciones financieros de los deudores. La asimetría de información conlleva a que las instituciones amplíen las restricciones para el acceso al crédito, mediante tasas de interés más altas, exigencias de garantías o asignación de montos inferiores a los solicitados, este fenómeno se denomina racionamiento del crédito (Stiglitz, 1981). El aumento de las barreras para acceder a los recursos del sistema financiero ocasiona que los agentes no encuentren motivación para buscar crédito, la primera razón es que tasas de interés elevadas, no serán atractivas cuando la actividad productiva tenga rendimientos esperados inferiores de la tasa de interés, lo que conlleva a riesgo moral, es decir, que un agente solicite crédito con un propósito, y asigne los recursos obtenidos a otra actividad diferentes, generalmente más riesgosa (Arrow, 1968). Por otro lado, la exigencia de garantías para respaldar el crédito, margina a quienes no tienen la capacidad para demostrar la solvencia o la capacidad de cubrir sus obligaciones, este problema lleva a que pequeñas unidades productivas no tiene las garantías requeridas, busque alternativas de crédito poco eficientes, que no responde a las necesidades de monto, plazo o costo que se ajusten a sus condiciones lo que limita la posibilidad de crecimiento mediante apalancamiento financiero.

METODOLOGIA

Como metodología de investigación se desarrollan modelos econométricos que permiten confirmar o rechazar las relaciones entre las variables que condicionan el acceso a crédito agropecuario por parte de pequeños productores, al igual que hace una descripción de las variables en términos cualitativos, en este sentido se entiende una metodología mixta de investigación a partir de fuentes primarias y secundarias.

Fuentes de información: Primarios Entrevistas dirigidas a productores, asesores comerciales y gerentes comerciales de la provincia del Tundama y Sugamuxi en el Departamento de Boyacá.

Modelo de correlación de variables: mediante un modelo de ecuaciones estructurales se propone identificar la relación entre las variables asociadas a las barreras de crédito agropecuario, así una vez observadas las variables a analizar como la periodicidad en los flujos de efectivo de los productores, las tasas de interés, las garantías de respaldo y otras, se propone determinar su relación y posibles alternativas que superen dichas limitaciones.

Análisis de Variables: con el fin de ampliar la explicación del fenómeno se explican las variables a partir de los comportamientos asociados a la canalización del crédito.

RESULTADOS

En la revisión de literatura, Se encontraron múltiples trabajos con el propósito de analizar los problemas del crédito agropecuario y alternativas innovadores de crédito. Swinnen & Gow, (1999) hace una evaluación de los problemas del crédito agropecuario en Europa del este y las imperfecciones de información en los mercados de crédito agropecuario, reconocen las limitaciones de la intervención del gobierno en estos mercados, y como algunas innovaciones financieras han contribuido a solucionar el problema. Por su parte, Saqib, Ahmad, Panezai, & Ali, (2016), realizan un análisis de los factores que consideran los granjeros paquistaníes para acceder al crédito como estrategia de administración del riesgo, concluye que como factor relente está el acceso a las fuentes de crédito. Akudigu, (2016), presenta el nexo que existe entre las fuentes de financiación y la productividad del sector agropecuario, al analizar el caso de Ghana. Por su parte (Asadul Islam, Maitra, Pakrashi, & Smyth, 2016), muestra como el acceso a microcrédito contribuye a mejorar las condiciones de vida de pequeños agricultores en Bangladesh.

Por su parte, la Organización de las naciones unidas para la alimentación y la agricultura, FAO, presentó en 2016 el trabajo Estrategias innovadoras de gestión de riesgos en mercados financieros rurales y agropecuarios, El trabajo muestra cuatro casos en Latinoamérica sobre estrategias que ha abordado productores de Bolivia, Chile, México y Colombia, el problema del acceso al crédito. El documento reconoce, que aunque las experiencias son significativas, no representan la generalidad de la situación actual del sector y que se requiere encontrar formas de generalizar dichas experiencias. Muestra que un factor importante para el éxito de las estrategias, consiste en la integración en la cadena de valor, entre instituciones financieras, productores, y organismos de fomento y apoyo a la producción (FAO & Academia de Centroamérica, 2016).

En el informe detallado de la misión para la trasformación del campo presentado en 2016 por el Departamento Nacional de Planeación (Departamento Nacional De Planeación, 2015), se evidencia que la financiación del sector Agropecuario presenta un conjunto de dificultades que dificulta el acceso a recursos financieros para el desarrollo de proyectos productivos. Entre las dificultades evidentes se cuentan: 1) la dependencia de los créditos de redescuentos entregados por el Fondo para el Financiamiento del sector Agropecuario (FINAGRO) para la financiación de los productores, ha generado problemas de solvencia en esta entidad. 2) El Banco Agrario de Colombia (BAC), tiene el 96,7% de la cartera colocada a pequeños productores, y dificultades en la captación de recursos mediante cuentas corrientes y de ahorro lo que lo hace dependiente de FINAGRO. 3) El abuso en el uso del Fondo de Garantías Agropecuaria (FAG) que respalda el 93% de los créditos colocados el BAC. 4) la profundización financiera en el sector agropecuaria es menor, en relación a la profundización general, en este sentido el monto de la cartera de Finagro corresponde al 32% del PIB agropecuario, mientras que en el sistema financiero la cartera corresponde al 40% de PIB nacional. 5) en 2011, solo el 18.9% de los hogares con acceso a tierra, habían solicitado crédito, lo que muestra que hay barreras para el acceso al crédito por parte de los pequeños productores. Se muestra

que la principal razón para la negación de crédito es la falta de garantías seguido de documentación incompleta (DNP, 2016).

CONCLUSIÓN

El sector agropecuario ha contribuido históricamente al desarrollo de la economía del país, constituye uno de los principales sectores de producción y generación de empleo, además que aporta a la seguridad alimentario del país. Sin embargo, las condiciones actuales de la economía han favorecido la inversión en otros sectores como la minería y la construcción, lo que ha motivado al sector financiero a canalizar los recursos hacia esos sectores y limitado las posibilidades de crédito a los pequeños productores. Tal como se argumenta por la FAO se requieren innovaciones financieras mediante la integración de la cadena de valor, de modo que se logre hacer una identificación adecuada de los riesgos y una oferta sostenible de recursos que financien el desarrollo agropecuario. El presente trabajo aporta información importante para que el sector financiero encuentre motivaciones de dirigir sus recursos al sector agropecuario, de modo que permita apalancar el desarrollo rural bajo condiciones que beneficien el agro y en particular a los pequeños productores, y que contribuya a la reducción de la pobreza rural.

REFERENCIAS

Akudigu, M. A. (2016). Agricultural productivity, credit and farm size nexus in Africa: a case study of Ghana. Agricultural Finance Review, 76(2), 288–308. http://doi.org/http://dx.doi.org/10.1108/MRR-09-2015-0216

Arrow, K. J. (1968). The Economics of Moral Hazard : Further Comment. American Economic Association, 58(3), 537–539.

Crane, L., Gantz, G., Isaacs, S., Doug, J., & Sharp, R. (2013). Introduction To Risk Management. http://doi.org/10.2469/cp.v1999.n3.2

Departamento Nacional De Planeación. (2015). El campo colombiano: Un camino hacia el bienestar y la paz. Tomo III.

Echeverría, R. G. (2000). Opciones para reducir la pobreza rural en América Latina y el Caribe. Cepal, 70, 147–160.

FAO & Academia de Centroamérica. (2016). Estrategias innovadoras de gestión de riesgos en mercados financieros rurales y agropecuarios: Experiencias en América Latina. Retrieved from http://www.fao.org/3/a-i5503s.pdf

Gitman, L. J., & Zutter, Ch. J. (2012). Prinpios de administración financiera (decimosegu, Vol. 12). Naucalpan de Juárez: Pearson. http://doi.org/10.1073/pnas.0703993104

Islam, A., Islam, R., Siddiqui, M. H., & Karim, L. (2014). Importance of Agricultural Credit for Rural Development of Bangladesh: A descriptive Approach. International Journal of Economics, Finance and Management Sciences, 2(1), 68. http://doi.org/10.11648/j.ijefm.20140201.18

Islam, A., Maitra, C., Pakrashi, D., & Smyth, R. (2016). Microcredit Programme Participation and Household Food Security in Rural Bangladesh. Journal of Agricultural Economics, 67(2), 448–470. http://doi.org/10.1111/1477-9552.12151

Ocampo, J. A. (2015). Una Historia del sistema financiero Colombiano. Bogotá: Asobancaria.

Saqib, S. e., Ahmad, M. M., Panezai, S., & Ali, U. (2016). Factors influencing farmers' adoption of agricultural credit as a risk management strategy: The case of Pakistan. International Journal of Disaster Risk Reduction, 17, 67–76. http://doi.org/10.1016/j.ijdrr.2016.03.008

Schumpeter, J. (1935). The Theory of Economic Development. An Inquiry into Profits, Capital, Credit, Interest, and the Business Cycle. Social Research, 2(3), 393–397.

Stiglitz, J. E. (1981). Credit Rationing in Markets with Imperfect Information. The American Economic Review, 71(3), 393–410.

Stiglitz, J. E. (1999). Interest Rates , Risk , and Imperfect Markets : Puzzles and Policies. Oxford Review of Economic Policy, 15(2), 59–76. http://doi.org/10.1093/oxrep/15.2.59

Swinnen, J. F. M., & Gow, H. R. (1999). Agricultural credit problems and policies during the transition to a market economy in Central and Eastern Europe. Food Policy, 24(24), 21–47.

Villabona Robayo, J. O. (2015). Un país trabajando para los bancos. Bogotá: Universidad Nacional de Colombia.

BIOGRAFIA

Manuel Guillermo López Pita es Estudiante de cuarto semestre de la Maestría en Finanzas de la Universidad Externado de Colombia, Magister en Educación de la Universidad Nacional de Colombia y Administrador de Empresas Agropecuarias de la Universidad Pedagógica y Tecnológica de Colombia. Profesor Investigador de la Corporación Universitaria Minuto de Dios adscrito al programa de Administración Financiera UVD - Bogotá.

Gloria Acened Puentes es Administradora Agrícola de la Universidad Pedagógica y Tecnológica de Colombia, especialista en Proyectos de Desarrollo de la Escuela Superior de Administración Pública, y Magíster en Ciencias Agrarias de la Universidad Nacional de Colombia. Docente Asociada de la Universidad Pedagógica y Tecnológica de Colombia, docente del área Financiera y de Proyectos en el programa de Administración de Empresas Agropecuarias,

ESTRATEGIAS DE PROMOCIÓN PARA LOS PRODUCTORES DE MIMBRES EN TAPIJULAPA DEL MUNICIPIO DE TACOTALPA, TABASCO

Mariana López Pérez, Universidad Juárez Autónoma de Tabasco
Herminia Banda Izeta, Universidad Juárez Autónoma de Tabasco
Leticia Rodríguez Ocaña, Universidad Juárez Autónoma de Tabasco
Rubén Pérez Salvador, Universidad Juárez Autónoma de Tabasco
Juan Carlos Mandujano Contreras, Universidad Juárez Autónoma de Tabasco

RESUMEN

La problemática de la presente investigación deriva del interés hacia los artesanos de mimbre de Tapijulapa del Municipio de Tacotalpa, Tabasco, ya que no cuentan con una promoción adecuada para dar a conocer sus productos de mimbre, esto debido al desconocimiento y la ausencia de apoyos económicos y gubernamentales. La investigación a los artesanos del mimbre, coadyuvará en la implementación de estratégicas de promoción que ayude a la vez a resolver los problemas de promoción y difusión de dichos productos. Se propuso como objetivo determinar estrategias de promoción para los productores de mimbre en Tapijulapa del Municipio de Tacotalpa, Tabasco, consecuentemente conocer y analizar los factores que están afectando la demanda y venta de las artesanías de mimbre. La metodología aplicada consiste en la aplicación de un censo a los artesanos del mimbre. Los resultados determinan la forma para elaborar una eficaz estrategia de promoción que permita satisfacer las necesidades del cliente, así como la de los productores de Mimbres de Tapijulala en Tacotalpa, Tabasco, México.

PALABRAS CLAVE: Estrategia de Promoción, Productores, Artesanías de Mimbre

STRATEGIES FOR THE PROMOTION OF WICKER PRODUCERS IN TAPIJULAPA OF THE MUNICIPALITY OF TACOTALPA, TABASCO

ABSTRACT

The problem of the present investigation derives from the interest to the Tapijulapa wickerwork of the Municipality of Tacotalpa, Tabasco, since they do not have an adequate promotion to publicize their wicker products, due to lack of knowledge and lack of economic support And government. Research on wicker craftsmen will help in the implementation of promotional strategies that will help solve problems of promotion and dissemination of these products. The objective of this study was to determine strategies for the promotion of wicker producers in Tapijulapa of the Municipality of Tacotalpa, Tabasco, and to know and analyze the factors that are affecting the demand and sale of wicker handicrafts. The applied methodology consists in the application of a census to the artisans of the wicker. The results determine the way to develop an effective promotional strategy to meet the needs of the customer, as well as the producers of Mimbres de Tapijulala in Tacotalpa, Tabasco, Mexico.

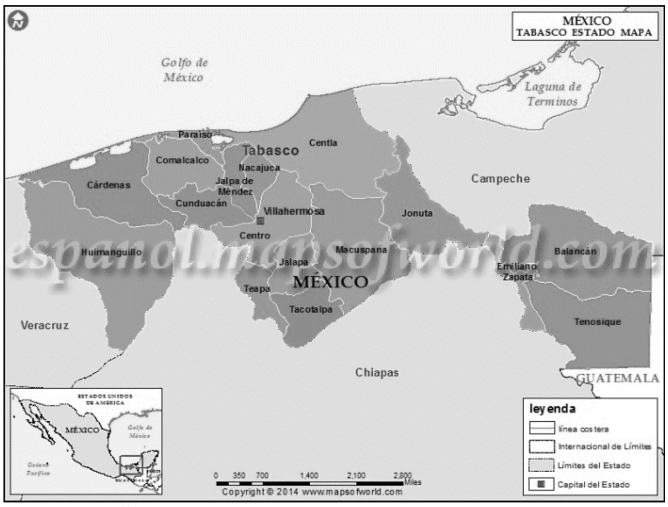
JEL: M0, M3

KEYWORDS: Promotion Strategy, Producers, Wicker Crafts

INTRODUCCIÓN

El Estado de Tabasco se compone de 17 municipios, dentro de los cuales se encuentra Tacotalpa, que se ubica en la zona de la Sierra de la entidad. Tacotalpa está formado por una superficie territorial total de 738.52 kilómetros cuadrados y se encuentra a una altura promedio de 20 metros sobre el nivel del mar. Tacotalpa colinda al norte con los municipios de Jalpa y Macuspana, al sur y al este con el estado de Chiapas y en la zona oeste con el municipio de Teapa.

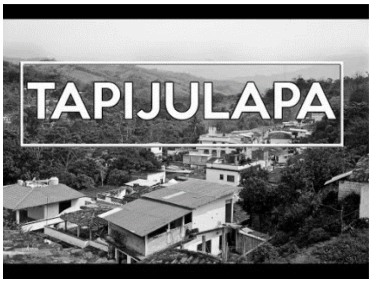
Figura 1: Mapa de Tabasco, México



Fuente: http://www.google.com

La división territorial de Tacotalpa está compuesta por: 1 ciudad (2 colonias urbanas, 1 colonia rural), 1 villa, 2 poblados, 21 rancherías, 34 ejidos, 4 centros de población y 5 secciones ejidales, localizándose en su geografía 6 Centros de Desarrollo Regional en los cuales se concentran la mayoría de las actividades económicas y sociales, siendo estos: Guayal, Loma Alegre 1ª, Oxolotán, Puxcatán, Tapijulapa y Xicoténcatl. Este municipio es la cabecera del pueblo mágico Tapijulapa, el cual es una de las áreas territoriales más importantes, ricas y naturalmente hermosas de Tacotalpa(Turismo, 2013).

Figura 2: Escenario Tapijulapa en Tacotalpa, Tabasco, Mèxico



Fuente: http://www.google.com

Tapijulapa como pueblo mágico dirige sus esfuerzos hacia los mercados local, nacional e internacional. Es famoso porque los artesanos fabrican cestería con bejuco de la región, al que los pobladores llaman "mutusay", materia prima para la fabricación de muebles de rattán y mimbre. Con palmitas de guano, se confeccionan sombreros, muebles de sala, muebles de comedor, muebles para recamara, entre otros La ausencia de promoción artesanal, tiene como consecuencia dificultades para su comercialización. Otro

problema que presentan los artesanos del mimbre es la falta de apoyos económicos y gubernamentales, por lo tanto, las ventas son bajas, teniendo que vender sus productos de forma empírica, en sus talleres artesanales, situación errónea ya que los mercados van creciendo, para ello se hace necesaria la implementación de estrategias de promoción y difusión de las artesanías.

Figura 3: Escenario Tapijulapa en Tacotalpa, Tabasco, Mèxico

Fuente: http://www.google.com

Se propuso como objetivo determinar estrategias de promoción para los productores de mimbre en Tapijulapa del Municipio de Tacotalpa, Tabasco, consecuentemente conocer y analizar los factores que están afectando la demanda y venta de las artesanías de mimbre.

Figura 4: Productos de Mimbre de los Artesanos Tabasqueños

La justificación de la investigación está en función de conocer la problemática que en materia de estrategia promocional impera en los productores de artesanías de mimbre, conocer ampliamente los cambios que se

dan en el mercado, así como los requerimientos del cliente, por lo que se llevara a cabo una investigación de mercado con la que se pretenderá obtener información de los prospectos.

Figura 5: Productos de Mimbre de los Artesanos Tabasqueños

Esta investigación está organizada por un apartado de revisión literaria las cuales se manifiestan conceptos importantes del término mezcla de mercadotecnia y estrategia promocional, desde el punto de vista de varios investigadores, además de las diferentes perspectivas y enfoques de los autores. Posteriormente se muestra la metodología, llevada a cabo para el desarrollo de esta investigación en donde se indica el tipo y diseño de la investigación, tamaño de la muestra; seguida de los resultados, también se explica la información recopilada sobre los factores que están afectando a la baja demanda de venta que tiene los muebles y artesanías de Mimbre del Municipio de Tacotalpa, así mismo, el por qué los artesanos no pueden promover de manera eficiente sus propios productos de Mimbre. Finalmente, se exponen las conclusiones haciendo algunas propuestas de Estrategias de Promoción, esto es, para que exista una alta demanda de los productos de Mimbre y así los mismos artesanos podrán promover y mejorar eficientemente su forma de vender de dichos productos artesanales.

REVISIÓN LITERARIA

Antecedentes de la Mercadotecnia.

La evolución de un orden mercadotécnico es atribuible al desarrollo económico. Se puede decir que en la sociedad ha progresado a través de etapas de rapiña, caza, pastoreo, agricultura, artesanía, industria y mercadotecnia, este es el panorama de la historia económica y señala las etapas a través de las cuales aun actualmente las economías desarrolladas parecen evolucionar. La participación de la, mercadotecnia crece lentamente y tiende a pasar de una actividad artesanal a una industria consolidada.

Definición de la Mercadotecnia.

Es el conjunto de actividades que desarrolla una empresa en el ámbito de su mercado, orientadas a satisfacer necesidades y deseos del consumidor y, asimismo para contribuir al mejoramiento de los niveles de vida en general. Lo anterior lo podemos ampliar considerando a la mercadotecnia como el estudio y aplicación del conjunto de técnicas sobre distribución o mercadeo de los productos. Comprende todas las actividades que

son necesarias para llevar las mercancías desde el sitio en el que se producen hasta el lugar y condiciones en son requeridas por el consumidor final. Su objetivo es lograr que estas actividades se realicen con la mayor eficiencia. Esto es, obtener el óptimo resultado con el mínimo de esfuerzo, tiempo y dinero. Para ello existen técnicas del transporte, del control y manejo de inventarios, publicidad, promoción de ventas, relaciones públicas, investigación de mercado, entre otras(Mercado, 2011).

La Mezcla de Mercadotecnia

El objetivo principal de un artesano éxito, son la utilidad, por lo que le es necesario crear una mezcla de mercadotecnia que satisfaga las necesidades de sus consumidores y que por lo tanto este por encima de la de sus competidores. Para entender plenamente este primer punto, definiremos lo que es la mezcla de mercadotecnia, según el autor (Kotler, Fundamentos de Marketing, 2008). "La mezcla de mercadotecnia es el conjunto de variables controlables de la mercadotecnia que la firma combina para suscitar la respuesta que desea por parte del mercado meta". La mezcla de mercadotecnia se compone de todo aquello que una empresa puede hacer para influir en la demanda de su producto. Las múltiples son clasificables en cuatro grupos de variables denominadas las cuatro P`s: producto, precio, plaza y promoción. Por otro lado, los autores (Lipson, Darling, & Ojeda González, 1986)nos la conceptualizan de la siguiente forma: "Se refiere a una mezcla de ingredientes de una oferta de mercado. Consta de cuatro elementos básicos: producto, condiciones de venta, distribución y comunicación". El autor (Holtje, 1989)en su libro de mercadotecnia lo cita de una manera distinta, pero que tiene un mismo significado, siendo mostrando de la siguiente manera:

Planeación del producto
Distribución
Estrategia promocional
Fijación de precios

(Kotler, Fundamentos de Marketing, 2008) lo define de la siguiente forma: "Un servicio es todo acto o función que una parte puede ofrecer a otra, que es esencialmente intangible y no da como resultado ninguna propiedad. Una producción puede o no vincularse a un producto físico".

Promoción

Según (Stanton, Etzel, & Walker, 2007) y (Lipson, Darling, & Ojeda González, 1986) definen la promoción de la siguiente manera: *La promoción es el termino global que representa el amplio campo y promoción de ventas es solamente una parte de la primera.* El enfoque que le da (Bell M. L., 1987) al concepto de promoción, el termino promoción describe todos los tipos de actividades mercadotécnicas diseñadas para estimular la demanda "La promoción puede ser dividida en cuatro categorías básicas: publicidad, propaganda, venta personal y actividades especializadas en promoción de ventas".

Estrategia Promocional

Los elementos más importantes que se incluyen en la estrategia promocional dentro de una organización comercial, industrial o de servicio son:

Publicidad
Ventas personales
Relaciones publicas
Promoción de ventas

METODOLOGÍA

En esta investigación se diseñan una serie de actividades distribuidas en tres etapas. Primera parte. Mediante investigación documental se ubica la región de Tabasco donde se encuentra la mayoría de los artesanos de mimbre y se encuentra que la población de artesanos es de 12 talleres. Para determinar que microempresas se debían visitar, se determinó realizar un Censo, es decir visitar todos los talleres y entrevistarlos. En la segunda etapa del diseño de la investigación cualitativa se planeó aplicar una entrevista estructurada a los dueños o administradores de cada una de las doce micro empresas que comprende la población sujeta de estudio, con la finalidad de encontrar los hallazgos que den respuestas a los objetivos planteados. La tercera etapa es la presentación e interpretación de los resultados obtenidos.

RESULTADOS

Entrevista Estructurada a los Artesanos de Mimbre de Tapijulapa en el Municipio de Tacotalpa, Tabasco, México

El análisis de los resultados muestra las condiciones y situación de los artesanos tabasqueños de mimbre, así como las necesidades que tienen en cuanto a la promoción de sus productos. La pregunta 1 describe que en el 100% de los casos los dueños de los talleres están al frente de los negocios. La pregunta 5 muestra que en los talleres el 100% de los dueños y trabajadores tienen laborando más de 5 años en la actividad artesanal. Consecuentemente la pregunta 10 describe que los productos de mimbre más vendidos son los muebles: juegos de sala, comedor, recamaras; seguido de los canastos y marcos para espejos y fotos. En la pregunta 13 el 60% de los artesanos dicen recibir apoyos, mientras que el 40% de los artesanos dicen no haber recibido apoyos del gobierno o de alguna otra institución. Referente a la capacitación los artesanos dicen recibirla por lo menos cada seis meses, el resto dice haber recibido capacitación por lo menos una vez al año según la pregunta 15. La pregunta 16 muestra que los artesanos dicen no recibir apoyos para dar difusión de las artesanías de mimbre. Consecuentemente la pregunta 17 muestra un total grado de insatisfacción hacia las instituciones de la administración pública por no proporcionar la promoción necesaria a las artesanías de mimbre. La pregunta 18 muestra que los artesanos de mimbre promocionan por cuenta propia sus productos. Las pregunta 21 y 22 muestran que los artesanos carecen de recursos económicos que pudieran destinar en un momento dado a la promoción y difusión sus artesanías de mimbre respectivamente. La pregunta 24 muestra los requerimientos necesarios de parte de los artesanos de mimbre para promover sus artesanías: capacitación técnica, capacitación de promoción, capacitación para comercializar sus productos. La pregunta 25 muestra que los artesanos en el 80% de los casos están dispuestos a invertir para promocionar sus artesanías de mimbre mientras que el 20% dice no tener posibilidades. La pregunta 26 muestra que el 90 % de los artesanos está dispuesto a invertir hasta $1000 mientras que el 10% está dispuesto a invertir hasta $5000.

Entrevista Estructurada al Coordinador de Turismo en Tapijulapa en el Municipio de Tacotalpa, Tabasco, México

Se entrevistó al Coordinador de Turismo en Tapijulapa del Municipio de Tacotalpa, Tabasco, México; para conocer vinculación creada como organismo de la administración pública con los artesanos del mimbre, con la finalidad de contrastar la participación del gobierno con el sector artesanal/empresarial. Se le pregunto ii. Respecto a la opinión que considera es la situación actual de la actividad artesanal en Tacotalpa: considera que la falta de asesoría para la comercialización de las artesanías, desde el registro y marca de sus productos.

iv. Como considera que se han difundido las artesanías de mimbre elaboradas por los artesanos: por medio de internet, carteles, ferias de pueblo mágico (SECTUR Gobierno Federal), falta apoyo del Gobierno Estatal.

vi. Considera importante la difusión de las artesanías de mimbre: si para beneficio de la comunidad.

vii. Que elementos considera para promover las artesanías de mimbre: apoyo del Gobierno Estatal.

viii. Comentarios adicionales: unirse en una sociedad los artesanos de mimbre. Apoyo del Gobierno estatal.

CONCLUSIONES

Los artesanos de mimbre de Tapijulapa en el Municipio de Tacotalpa, Tabasco, México., han generado raíces muy fuertes en la comunidad, viven y procuran empleo a personas de la comunidad, aunque en la gran mayoría son empresas familiares. Los apoyos recibidos por el Gobierno Local y Estatal son escasos. Prueba de ello son las entrevistas a los artesanos de mimbre y la autoridad local. Los artesanos requieren de *Estrategias de Promoción* que coadyuven en la difusión de sus artesanías de mimbre. Por lo que se propone:

Fortalecer la tradición artesanal del mimbre en la localidad.

Agrupar a los artesanos en una asociación con miras a pugnar por mejoras que beneficien a todos los asociados creando una estructura organizacional, a partir de un consejo que les permita realizar gestiones favorables a todos. En algún momento estuvieron unidos, algunas diferencias hicieron que desbarataran la asociación.

Destinar dentro del POA de los gobiernos local y estatal presupuesto destinado a procurar apoyo financiero a los artesanos de mimbre. Requieren mantenimiento a una página web de las artesanías de mimbre, por supuesto promoción y difusión para los productos artesanales

Diseñar un programa de capacitación que incluya principalmente la conservación y preservación de los productos de mimbre a partir del registro de marcas y patentes. Diseño y elaboración de los productos de mimbre. Promoción y difusión de artesanías de mimbre. Comercialización de artesanías de mimbre. Administración de MIPYMES. La capacitación que han recibido los artesanos de mimbre es escasa, aislada, en teoría. Requieren en algunos casos talleres en la impartición de algunos temas. La capacitación tiene cuatro etapas: i. Detección de necesidades de capacitación (DNC), ii. Diseño del programa de capacitación, iii. Ejecución de la capacitación y, iv. Evaluación de la capacitación –retroalimentación.

Diseñar un programa de promoción y difusión. Aprovechar los eventos locales y nacionales como son feria y exposiciones. Algunas otras estrategias como son tours y visitas guiadas al Pueblo Mágico de Tapijulapa que al mismo tiempo promuevan los productos artesanales de mimbre.

Los artesanos de mimbre de Tapijulapa en el Municipio de Tacotalpa, Tabasco, México., requieren del apoyo gubernamental que les procure financiamiento, de igual forma de la vinculación con las Universidades del Estado de Tabasco para procurarles asesoría y capacitación en torno a los temas propuestos como *Estrategias para la Promoción de los Artesanos de Mimbre.*

REFERENCIAS

Antrim, W. (1988). Publicidad (2da ed.). México: Mc Graw Hill.
Bell, M. L. (1987). Mercadotecnia: Conceptos y Estrategias. (3ra ed.). México: Compañía Editorial Continental (CECSA).

Bell, M. L. (s.f.). Mercadotecnia (2da ed.). México D.F: Cecsa.

Biblioteca Practica de los Negocios (Vol. VII). (1987). México D.F: Mc Graw Hill.

Bucker, J. (1988). Servicio a Clientes (2da ed.). México: Mc Graw Hill.

Collins, S. R. (1989). Maximarketing el nuevo rumbo de las estrategias de publicidad, promoción y mercadotecnia (7ma ed.). México: Mc Graw Hill.

Curso de Diseño Gráfico (Vol. I). (s.f.). México D.F: Rezza Editores.

Fischer de la Vega, L. E., & Espejo Callado, J. (2011). Mercadotecnia (4a ed.). México D.F: Mc Graw Hill.

Fisher de la Vega, L. E. (1990). Introducción a la Investigación de Mercado (2da ed.). Estado de México: Mc Graw Hill.

Fisher de la Vega, L. E. (1993). Mercadotecnia (2da ed.). Estado de México: Mc Graw Hill.

Fox, W. (s.f.). Investigación de Mercados (3ra ed.). México: Desuto.

García, L. (s.f.). Investigación de Mercado (3ra ed.). México: Deusto.

Guerra González, R. (1992). Medios de Comunicación Colectiva en Tabasco. México.

Guiltinan, S. (1987). Mercadotecnia (3ra ed.). México: Hispanoamericana.

Harris, E. (1988). Investigación de Mercado (2da ed.). México: Mc Graw Hill.

Harris, E. y. (1983). Curso Práctico de Mercadotecnia (2da ed.). Estado de México: Mc Graw Hill.

Holtje, H. F. (1989). Mercadotecnia (1ra ed.). México: Mc Graw Hill.

Jeffrey, P. (1984). Investigación de Mercado. Colombia.

John W., E. (1988). Técnicas Básicas de Ventas (2da ed.). México: Mc Graw Hill.
Kinnear, T. C. (1993). Investigación de Mercados un enfoque aplicado (4ta ed.). México D.F: Mc Graw Hill.

Kleppner's, O. (1988). Publicidad. Estado de México.

Kotler, P. (2008). Fundamentos de Marketing (8a ed.). México: Prentice Hall.

Kotler, P. (2008). Fundamentos de Mercadotecnia. México D.F: Prentice Hall.

Lipson, H. A., Darling, J. R., & Ojeda González, G. (1986). Fundamentos de Mercadotecnia. México: Limusa.

Mc. Carl, J. D. (s.f.). Curso de Mercadotecnia (3ra ed.). México: Harla.

Medinas, C. (1987). Panormica General de Mercadotecnia (3ra ed.). México: P.A.C.

Mendenhall, S. (s.f.). Elementos de Muestreo (3ra ed.). México: Iberoaméricana.

Mercado, S. (2011). Mercadotecnia de servicios. México: PAC.

Rowe L., K. (1988). La Comunicación en la Mercadotecnia (2da ed.). México: Cc. Graw Hill.

Schewe, C. D. (1988). Mercadotecnia, Conceptos y Aplicaciones.México D.F: Mc Graw Hill.

Stanton, W. J., Etzel, M. J., & Walker, B. J. (2007). Fundamentos de Marketing (14a ed.). México: Mc Graw Hill/Interamericana.

Turismo, S. d. (31 de Octubre de 2013). Gobierno del estado de Tabasco. Obtenido de http://www.gobiern odetabasco.mx

Watson, D. (1991). Publicidad. México: Utea.

Wells, W., & Burnett, J. y. (1996). Publicidad, Principios y Practicas (3ra ed.). Estado de México: Prentice Hall.

MEDICIÓN DE LA CALIDAD DE LOS SERVICIOS PROPORCIONADOS A SUS CLIENTES EN LOS RESTAURANTES PYMES DEL ESTADO DE PUEBLA

Silvestre Fernández Ruíz, Benemérita Universidad Autónoma de Puebla
Ana María Reyes Arellano, Benemérita Universidad Autónoma de Puebla
José Cruz Morales Carpinteyro, Benemérita Universidad Autónoma de Puebla

RESUMEN

Medir el grado de percepción de la calidad de los servicios proporcionados a los clientes por los restaurantes PyMES en el Estado de Puebla. El procedimiento utilizado consistió en el análisis de la bibliografía correspondiente al objeto de estudio. Metodológicamente se hizo una investigación de carácter descriptivo, se aplicó un instrumento de 22 ítems dentro de cinco dimensiones, basado en el Modelo SERVQUAL así como en el SERVQUALING, a 200 clientes de restaurantes PYMES del Estado de Puebla, este último modificado de acuerdo con las características de las unidades en estudio, los resultados obtenidos se analizaron e interpretaron con estadística multivariada con el paquete SPSS v.18

PALABRAS CLAVE: Calidad, Servicios, Clientes

MEASUREMENT OF THE QUALITY OF THE SERVICES PROVIDED TO ITS CLIENTS IN THE PYMES RESTAURANTS OF THE STATE OF PUEBLA

ABSTRACT

Measure the degree of perception of the quality of services provided to customers by PyMES restaurants in the State of Puebla. The procedure used consisted of the analysis of the bibliography corresponding to the object of study. Methodologically, a descriptive research was carried out, a 22-item tool was applied within five dimensions, based on the SERVQUAL Model as well as on the SERVQUALING, to 200 clients of PYMES restaurants in the State of Puebla, the latter modified according to the Characteristics of the units under study, the results obtained were analyzed and interpreted with multivariate statistics with the SPSS v.18 package.

JEL: M1, M10, M12, M14

KEY WORDS: Quality, Services, Clients

INTRODUCCIÓN

En toda organización el cliente requiere una atención especial, siendo necesario realizar mediciones sobre su satisfacción con respecto a la calidad del servicio que recibe, ya que ésta determinará su percepción sobre el desempeño de la misma. La tendencia actual es prestar atención a la evaluación del conjunto de elementos interrelacionados en los servicios, con el fin de mejorarlos y buscar los métodos adecuados que satisfagan las expectativas de los clientes al recibirlos, y que a su vez se haga uso eficiente de los recursos. La calidad del servicio se ha convertido en un concepto central de muchas estrategias de marketing, y de las instituciones prestadoras. Es uno de los medios alternativos con los cuales cuenta una organización para alcanzar una ventaja competitiva y en su caso, lograr una mejor posición en el mercado;

"Adoptar una estrategia de calidad significa definir el nivel de excelencia esperado para el tipo de servicio que brinda la empresa"… Zanfardini, (2002). "…Este nivel de *calidad* no *establece necesariamente* que el *servicio sea lujoso*, *sino simplemente que el mismo responda a las expectativas de un grupo de compradores objetivo"* (Lambin, 1950). La presente investigación tiene una importancia relevante:

Permite conocer la situación actual de la satisfacción de calidad del servicio recibido por los clientes para determinar el nivel en el que se encuentran.

Para posteriormente impactar al sector restaurantero en el Estado de Puebla, contribuyendo a la mejora de los servicios ofrecidos.

REVISIÓN LITERARIA

Calidad de Servicio

> *Calidad "1.- Conjunto de características y propiedades de una persona o cosa que permiten definirla, calificada y compararla con otras de su especie. 2.- Hecho de ser algo excelente o superior en su línea o género…." (diccionarios.com.2014)*

La idea básica para entender el sentido de la palabra calidad debe ser el de satisfacer necesidades y expectativas. La calidad de un producto o servicio es satisfactoria cuando responde a las necesidades del cliente, es decir, es lo que esperaba o más el usuario. Hodson (2001) sostiene que la palabra calidad tiene múltiples significados, los dos que se utilizan con mayor frecuencia son que

> *"La calidad consiste en aquellas características del producto que satisfacen las necesidades de los clientes y proporciona la satisfacción con el producto y que la calidad consiste en productos y procesos libres de deficiencias".* Por su parte, la norma ISO 9000:2005 define a la calidad como: "*El grado en el que un conjunto de características inherentes cumple con los requisitos". Servicio* El diccionario de la Real Academia Española (2009) define servicio como:
>
> *"Actividad llevada a cabo por la administración o, bajo un cierto control y regulación de ésta, por una organización, especializada o no, y destinada a satisfacer necesidades de la colectividad".*

La calidad de servicio es de vital importancia para el éxito de cualquier organización debido a que un elevado nivel de la misma proporciona a las empresas considerables beneficios en cuanto a productividad, reducción de costos, motivación del personal, diferenciación respecto a la competencia, lealtad y captación de nuevos clientes. Sanguesa et.al. (2006) sostienen que:

> *"En los servicios hay que prestar una atención especial a la prevención de errores, ya que en este caso, los problemas surgen a medida que se está ejecutando el servicio, y hay que dar una solución lo más rápida posible".* Según Kotler et.al. (2007) existen cuatro características que diferencian los servicios de los bienes:
>
> > *"Intangibilidad: como los servicios son intangibles, es imposible que los clientes prospectos prueben (degusten, toquen, vean, oigan o huelan) un servicio antes de comprarlo. Inseparabilidad: de manera característica, no se pueden separar los servicios de su creador ovendedor. Más aún, muchos servicios se crean, se dan y se consumen simultáneamente Heterogeneidad: para una empresa de servicios, es difícil, si no imposible, estandarizar su producto. Cada unidad de servicio es un tanto diferente de otra del mismo servicio, debido al*

factor humano en la producción y la entrega. Carácter perecedero: los servicios son sumamente perecederos porque la capacidad existente no se puede guardar o mandar a inventario para uso futuro.

Durante el desarrollo de los estudios referentes a la calidad de servicio, se han creado dos escuelas importantes con diferentes perspectivas, la escuela nórdica liderada por Grönroos (2007) y la escuela norteamericana liderada por Parasuraman, Zeithaml y Berry (1988). El modelo desarrollado por la escuela nórdica se basa en que al hablar de calidad de servicio es importante prestar atención a los dos componentes que la integran, la dimensión técnica, la cual implica valorar correctamente lo que esperan los clientes y la dimensión funcional, que define como se ofrece el servicio. Para Sangüesa et. al. (2006), La escuela norteamericana tiene tres aspectos básicos, el primero es la definición del concepto de calidad de servicio e identificación de las variables que lo integran, el segundo es la creación de una escala de medición de la calidad de servicio (Escala SERVQUAL) y el tercero es el desarrollo de un modelo de calidad de servicio, basado en la existencia de desperdicios que explican las diferencias entre el servicio esperado por el cliente y el que realmente recibe. Para Caetano (2003), el conocimiento de la opinión sobre la calidad de la prestación de un determinado servicio, es un factor imprescindible para que las instituciones aseguren que los servicios sean los adecuados para cubrir las necesidades de los usuarios. Entre los autores más citados en este tema, se tienen a Zeithaml & Berry (1991) quienes proponen un modelo llamado SERVQUAL, diseñado para medir la calidad en las empresas de servicio, el cual se describe inicialmente mediante un diagrama mostrado en la figura 1.

"La calidad del servicio se puede definir como la diferencia entre las percepciones reales por parte de los clientes del servicio y las expectativas que sobre éste se habían formado previamente".

Medir la calidad del servicio es complejo, debido a que es intangible y se manejan elementos subjetivos. La satisfacción del cliente se logra cuando las expectativas que se generan antes de recibir un servicio, son superadas por el valor que percibe una vez que lo ha recibido, de ahí que la percepción de la calidad varía de un cliente a otro y él lo determina.

METODOLOGÍA

El propósito de esta investigación es generar y aplicar una herramienta de tipo metodológica que le permita a los administradores y dueños de restaurantes PyMES del Estado de Puebla medir la calidad de los servicios en forma sistemática e integral. En esta investigación se desarrolla un modelo para determinar la calidad percibida del servicio en el sector restaurantero PyMES del Estado de Puebla, considerando que la calidad del servicio, en términos generales, es el resultado de comparar lo que el cliente espera del mismo con lo que recibe Zeithami (1992), y aunado con el modelo SERVQUALING de Mejías (2005) que solamente considera la percepción de la calidad del servicio recibido. En su análisis, los creadores del modelo concluyeron que las principales condicionantes para la formación de las expectativas son: la comunicación de boca a oído entre los usuarios del servicio, las necesidades propias que desea satisfacer cada cliente con el servicio que va a recibir, las experiencias anteriores que pueda tener del servicio o alguno similar y la comunicación hacia el exterior de la empresa proveedora del servicio, a través de publicidad o acciones promocionales. Proponen así cinco dimensiones internas para el constructo de la calidad del servicio las cuales se presentan en la Tabla No 1 Las cinco dimensiones mencionadas fueron posteriormente desglosadas por sus autores en 22 ítems al que llamaron el Modelo SERVQUAL modificado. A continuación se presenta un listado de los Ítems que conforman el instrumento aplicado a 200 clientes de restaurantes PyMES del Estado de Puebla, agrupados por dimensión para facilitar su análisis.

Tabla No. 1

Dimensión: Elementos Tangibles (ET)	
ET-1.	El restaurante posee moderno equipamiento y adecuadas instalaciones.
ET-2.	El restaurante posee tecnología reciente (computadoras, sistemas informáticos, impresoras, tablets).
ET-3.	Los materiales respecto al restaurante (registro de pacientes, señalización, anuncios, etc.) son visualmente atractivos.
ET-4.	Los empleados del restaurante tienen una apariencia pulcra.
Dimensión: Fiabilidad (FI)	
FI-5.	Cuando el personal del restaurante promete hacer algo en cierto tiempo, lo cumple.
FI-6.	Cuando el cliente tiene un problema: (Algún saldo, un cargo mal efectuado, etc.) el personal del restaurante muestra interés por ayudarle.
FI-7.	El restaurante brinda desde la primera vez, un buen servicio.
FI-8.	El restaurante ofrece los servicios en el tiempo prometido (horario).
FI-9.	El restaurante mantiene los registros exentos de errores (Saldos, Estados de Cuenta, Lista de Clientes, Etc.)
Dimensión: Capacidad de respuesta (CR)	
CR-10	El personal administrativo le comunica al cliente cuándo concluirá el trámite de cualquier documento o servicio solicitado.
CR-11	El personal administrativo le ofrece al cliente los servicios en un tiempo razonablemente corto.
CR-12	El personal administrativo siempre está dispuesto a ayudar al cliente.
CR-13	El personal administrativo nunca está demasiado ocupado para responder las inquietudes de los clientes.
Dimensión: Seguridad (SE)	
SE-14	El personal administrativo inspira confianza a los clientes.
SE-15	El personal administrativo cumple con la entrega de documentos y trámites a tiempo.
SE-16	El personal administrativo es siempre amable con los clientes.
SE-17	El personal administrativo está capacitado para responder de forma adecuada las preguntas de los clientes.
Dimensión: Empatía (EM)	
EM-18	El personal administrativo ofrece una atención personalizada a los clientes.
EM-19	El restaurante tiene horarios de atención convenientes para los clientes.
EM-20	El restaurante cuenta con personal suficiente para ofrecer una atención personalizada a los clientes
EM-21	El personal del restaurante se preocupa por los intereses de los clientes.
EM-22	El personal administrativo comprende las necesidades de los clientes.

Este modelo y su metodología de aplicación pueden adaptarse y aplicarse a distintos tipos de servicios, siempre y cuando a los ajustes realizados se les determine la confiabilidad. Los resultados obtenidos permiten identificar y priorizar las categorías donde deberán implementarse acciones de mejora (Mejías, Reyes y Maneiro, 2006). Para poder determinar la fiabilidad del constructo, calidad de servicio proporcionado por SERVQUALING, se utilizó el coeficiente Alpha de Cronbach, para las percepciones.

El Instrumento

Está dividido en dos secciones, cada sección tiene una breve explicación respecto de cómo responderla. En la sección I se encuentra la información relativa a los aspectos generales de los clientes.

En la sección II se utiliza un formato de dos columnas:

La primera contiene los ítems; la segunda la escala para determinar la percepción de los clientes (cómo perciben el servicio que reciben en la actualidad).

Las percepciones del servicio se midieron en una escala de Likert de 1 a 5 (Tabla 2)

Tabla 2: Puntuación Likert Para las Encuestas Aplicadas a los Clientes

Puntuación : Escala Likert	
1	Muy malo
2	Malo
3	Regular
4	Bueno
5	Excelente

Análisis de los Resultados Preliminares

Para utilizar este instrumento de medición de la calidad, primero se corroboró la fiabilidad del mismo en forma global utilizando el Alpha de Cronbach, que está orientada hacia la consistencia interna de una prueba, para valores inferiores a 0.6 se considera una baja fiabilidad, entre 0.6 y 0.8 es aceptable y por encima de 0.8 es excelente, Caetano (2003). Según Carretero y Pérez (2005) el coeficiente Alpha de Cronbach es directamente proporcional al número de preguntas, esto significa que se incrementa cuanto mayor sea el número de ítems consideradas. El Alpha estima el límite inferior del coeficiente de fiabilidad y se expresa como: Ecuación 1 Alpha de Cronbach

$$\propto = \left(\frac{k}{k-1}\right)\left(1 - \frac{\sum S_i^2}{S_{sum}^2}\right)$$

Donde k es el número de ítems de la prueba, S^2_i es la variancia de los ítems y S^2_{sum} es la varianza de la prueba total. El coeficiente mide la fiabilidad de la prueba en función de dos términos: el número de ítems (o longitud de la prueba) y la proporción de la varianza total de la prueba debida a la covarianza entre sus partes (ítems). Ello significa que la fiabilidad depende de la longitud de la prueba y de la covarianza entre sus ítems. El presente trabajo de investigación se realizó con un enfoque cualitativo y cuantitativo y se apoyó en lo siguiente: Un estudio estadístico consistió básicamente en elaborar un análisis descriptivo de los datos recogidos dentro del programa SPSS.

Investigación bibliográfica: Se utilizó para el desarrollo del marco teórico, por lo que se recurrió a consultas bibliográficas y páginas de Internet.

Investigación de campo: Se aplicaron encuestas a los clientes, obteniendo información relevante para la investigación.

RESULTADOS E INTERPRETACIÓN

De acuerdo al Alpha de Cronbach los resultados son totalmente confiables ya que da una fiabilidad del 98.7% considerando el total de ítems.

Del análisis de la Matriz de Correlaciones se infiere que los Ítems están todos correlacionados.

En general se observa que los usuarios encuestados en los restaurantes manifestaron que éstos últimos no poseen tecnología reciente, y por lo tanto, repercute en los servicios que ofrecen a sus clientes, y ocasiona que el personal no atienda en tiempo y forma, ya que los Ítems relativos a los "Elementos Tangibles" ET2 y ET3, relacionados con todos los otros Ítems, proporcionan valores inferiores a 0.7, es decir se consideran dentro de un rango de regular y en algunos casos a bueno.

CONCLUSIÓN

Se sugiere que los restaurantes renueven su tecnología y le den la suficiente capacitación al personal para que pueda utilizar en forma efectiva la nueva infraestructura tecnológica que adquieran. Los restaurantes deberán considerar que si no se capacita adecuadamente a su personal en el uso de la nueva tecnología, esto provocará estrés en ellos y conflictos externos e internos. Se observa que no corresponden los servicios que ofrecen a través de folletos, trípticos, a los que realmente están proporcionando.

Como se indicó anteriormente, para lograr el éxito en el sector restaurantero es necesario medir el grado de satisfacción de los clientes con el servicio recibido, el cual a su vez se puede reflejar en el regreso de éstos al mismo destino. De acuerdo a Lovelock (1997), es de vital importancia medir la calidad de los servicios para que los gerentes determinen la posición actual de la empresa y de ahí identificar las áreas donde se debe de mejorar. Según Karakota citado por Maldonado (2002) indica que "Cuesta seis veces más un nuevo cliente que un cliente activo; un cliente insatisfecho comunicará su experiencia a ocho o diez personas".

REFERENCIAS

Caetano, Alves. y Gonzalo, Nuno. (2003). Marketing en los servicios de educación modelos de percepción de calidad. Tesis Doctoral Universidad Complutense de Madrid, Facultad de Ciencias Económicas y Empresariales, Departamento de Comercialización e Investigación de Mercados. Madrid: Universidad Complutense.

Carretero, Hugo, y Pérez, Cristino. (2005). Normas para la revisión y desarrollo de estudios instrumentales. Journal of clinical and Health Psychology, Asociación Española de Psicología Conductual, Vol. 5, No. 3, 521-551.

González, Alén. y Brea, Fraiz.(2006). Relación entre la calidad de servicio y la satisfacción del consumidor. Su evaluación en el ámbito del turismo termal.Investigaciones Europeas de Dirección y Economía de la Empresa, 12(1), 251-272.

Grönroos, C. (2007). Service Management and Marketing: Customer Management in Service Competition. Wiley India: Pvt. Limited.

Hodson,R. (2001) Dignity at Work. USA: Cambridge University Press

Imrie, Brian C., Durden, Geoff,R., and Cadogan, John,W..(2000). Towards a conceptualization of service quality in the global market arena. Advances in International Marketing. Supplement (1), 143 - 162.

Lambin, Jacques. (1995). Marketing Estratégico, Tercera Edición, Mc Graw Hill, Madrid. 1

Lovelock, Christopher. (1997). Mercadotecnia de servicios. Tercera Edición, Editorial Prentice Hall, México.

Maldonado, M. (2002). Tecnología de información: las tendencias. En: Revista Debates IESA, Abril-Junio, Caracas, Venezuela. 7(4), 8-13.

Mejias, A. Reyes, O. y Maneiro, M. (2006). Calidad de los servicios en la educación superior mexicana: aplicación del SERVQUALING en Baja California, Investigación y Ciencia, Aguascalientes, México.

14(34), 36-41. Recuperado 06 de Agosto de 2014, de http://redalyc.uaemex.mx/pdf/674/67403407.pdf

Merino, César. & Lautenschlager, Gary. (2003).Comparación estadística de la confiabilidad alfa de Cronbach: Aplicaciones en la medición educacional y psicológica.Revista de Psicología – Universidad de Chile, 12(2), 129 – 139

Parasuraman, A., Zeitthaml, Valerie & Berry, Leonard. (1985) A conceptual model of service quality and its implications for future research, Journal of marketing, 49(3), 40-50.

Parasuraman, A., Zeithaml,V. y Berry.L.(1988). SERVQUAL: A Multiple-Item Scale for Measuring Consumer Perceptions of Service Quality. Journal of Retailing, Vol. 64, No. 1, 12-40.

Parasuraman A., Zeithaml Valerie & Berry, Leonard. (1988) Communication and Control Processes in the Delivery of Service Quality. Journal of Marketing.Vol.52, pp.35-50.

Parasuraman, A., Berry, Leonard & Zeithaml, Valerie. (1988): SERVQUAL a multiple-item scale for measuring customer perceptions of service quality", Journal of Marketing, Journal of Retailing, 64 (Spring), 12-40.

Parasuraman, A., Berry,Leonard & Zeithaml, Valerie.(1991). Refinement and reassessment of the SERVQUAL scale. Journal of Retailing, 67 (Winter), 421-450.

Philip Kotler, G. A. (2007). Fundamentos de Marketing. México: Pearson Educación.

Sangüesa Sánchez, R. M. (2006). Teoría y práctica de la calidad.Madrid: Thomson Ediciones Paraninfo, SA.

Secretaría de Comercio del Estado de Puebla (Secretaría de Comercio 2011)Página tomada del Internet:www.promexico.gob.mx Cpnsultada el 30 de Junio de 2014

Vega, Robles, Arturo. (2012). Estrategias Tecnológicas que Fortalezcan la Orientación al Mercado en los Hoteles del Estado de Sonora. Tesis Doctoral. Universidad Popular Autónoma de Puebla.

Zeithaml, A. P. (1992). Calidad total en la gestión de servicios. Díaz de Santos.

Complementaria

Vázquez Juárez, Patricia, "La calidad de la gestión de capacitación en la incubadora de empresas de la Benemérita Universidad Autónoma de Puebla", Tesis Doctoral Universidad del Desarrollo del Estado de Puebla/ Benemérita Universidad Autónoma de Puebla, México, 2012.

BIOGRAFÍA

Silvestre Fernández Ruíz es Maestro en Administración de Organizaciones por la Facultad de Contaduría Pública de la BUAP, Profesor Investigador Asociado B TC, adscrito a la Facultad de Contaduría Pública de la BUAP. Se puede contactar en la Facultad de Contaduría Pública en Blvd. Valsequillo 70, Col. Universidades, 72000, Puebla, Pue.

Ana María Reyes Arellano es Maestra en Administración de Organizaciones por la Facultad de Contaduría Pública de la BUAP, Profesor Investigador Asociado B MT, adscrita a la Unidad Regional Libres en el programa de Contaduría Pública de la BUAP. Se puede contactar en el Campus Regional Libres Col. El Progreso, Libres, Pue.

José Cruz Morales Carpinteyro es Maestro en Administración de Organizaciones por la Facultad de Contaduría Pública de la BUAP, Profesor Investigador Asociado A TC, adscrito a la Facultad de Contaduría Pública de la BUAP. Se puede contactar en la Facultad de Contaduría Pública en Blvd. Valsequillo 70, Col. Universidades, 72000, Puebla, Pue.

HALLAZGOS EN LA MEDICIÓN DEL NIVEL GENERAL DE SATISFACCIÓN DE LA CALIDAD DEL SERVICIO PROPORCIONADO A SUS CLIENTES POR LAS PYMES (HOTELES) EN EL ESTADO DE PUEBLA

José Cruz Morales Carpinteyro
Anita Ortigoza Hernández, Benemérita Universidad Autónoma de Puebla
Dulce María Martínez Ángeles, Benemérita Universidad Autónoma de Puebla

RESUMEN

En esta investigación se lleva a cabo un análisis para medir el grado de percepción de la calidad de los servicios proporcionados a los clientes por los hoteles MiPyMES en el Estado de Puebla. Para ello se toma como referencia el modelo SERVQUAL y el modelo SERVQUALING, este último modificado de acuerdo con las características de las unidades en estudio, y que en esencia fueron diseñados para medir la calidad en las empresas de servicio. Metodológicamente se hizo una investigación de carácter descriptivo, se aplicó un instrumento de 22 ítems dentro de cinco dimensiones a 100 clientes de hoteles MiPyMES en el Estado de Puebla. Los resultados obtenidos se analizaron e interpretaron con estadística multivariada con el paquete SPSS v.18

PALABRAS CLAVE: Percepción, Calidad, Servicios, Clientes

FINDINGS IN THE MEASUREMENT OF THE GENERAL LEVEL OF SATISFACTION OF THE QUALITY OF THE SERVICE PROVIDED TO ITS CLIENTS BY SMES (HOTELS) IN THE STATE OF PUEBLA

ABASTRAC

In this investigation, an analysis is carried out to measure the degree of perception of the quality of the services provided to the clients by the MIPyMES hotels in the State of Puebla. For this purpose, are taken as reference, the SERVQUAL model and the SERVQUALING model, the latter modified according to the characteristics of the units being studied and that essentially were designed to measure the quality of service companies. Methodologically, a descriptive investigation was carried out, an instrument of 22 items within five dimensions was applied to 100 clients of MiPyMES hotels in the State of Puebla. The obtained results were analyzed and interpreted with multivariate statistic with the package SPSS v.18

JEL: M1, M10, M12, M14

KEYWORDS: Perception, Quality, Services, Clients

INTRODUCCIÓN

Según el UNWTO Annual Report 2015 indica que, el turismo internacional marcó un impresionante crecimiento, el cual fue reforzado por Europa, las Américas y los países Asia y el Pacífico, que crecieron un 5% durante el año, está situación genera expectativas positivas para 2016, pues se espera un crecimiento del 4% en todo el mundo. (p.14) La última encuesta del Grupo de Expertos de la OMT muestra una firme

confianza en el escenario para 2017, puesto que la mayoría de los 300 encuestados (63 %) dicen esperar resultados mejores que en 2016. La puntuación que el Grupo de Expertos ha asignado a 2017 espera que el crecimiento se mantenga a un ritmo similar (UNWTO, 2017, p.7). Específicamente, son dos las preguntas centrales de esta investigación:

¿Qué características del servicio hotelero MiPyMES en el estado de Puebla son más valoradas por los clientes?

¿Cómo se pueden conocer los niveles de satisfacción de los clientes en el servicio hotelero MiPyMES en el estado de Puebla que reciben?

Como variable dependiente se toma el nivel de satisfacción de los clientes y como variable independiente, la calidad de los servicios proporcionados por los hoteles MiPyMES en el estado de Puebla.

Lo anterior nos permitirá cumplir con el objetivo de medir el grado de satisfacción de los clientes con la calidad del servicio recibido de los hoteles MiPyMES en Estado de Puebla para determinar el nivel en el que se encuentran. Una vez obtenidos los resultados de la medición podremos valorar si el nivel de satisfacción de los clientes es positivo, derivado de la buena calidad de los servicios proporcionados por los hoteles MiPymes en el estado de Puebla.

REVISIÓN LITERARIA

Para la Organización Mundial del Turismo (OMT, 2010, p.12), el turismo, se consolida como la principal actividad económica de muchos países, es el sector de más rápido crecimiento en términos de ingresos de divisas y creación de empleo, generador de exportaciones del mundo y un factor importante en la balanza de pagos. La contribución del turismo al producto interno bruto (PIB) va del 2% en algunos países al 10% para aquellos donde el principal pilar del desarrollo es la actividad turística. Entre enero y septiembre de 2015, el número de turistas internacionales en el país se incrementó 9.2 por ciento, respecto al mismo periodo del año pasado, al ubicarse en 23 millones 361 mil viajeros, según cifras del Banco de México (CONCANACO SERVyTUR, 2016, p.22) Según SECTUR se realizó un Acuerdo Nacional por el Turismo que comprende 101 acciones específicas agrupadas en 10 ejes estratégicos, orientadas a ubicar a México dentro de los cinco primeros destinos turísticos del mundo, para promover con ello la generación de empleos y mejorar la calidad de vida de los mexicanos que dependen de esta actividad. (Sexto Informe de Gobierno, 2011, p.307) El servicio de alojamiento es uno de los componentes fundamentales de la actividad turística, pues de la duración de la estadía, depende que el visitante utilice y disfrute de otra clase de servicios que componen la actividad turística (recreación, alimentación y comercio), lo que repercute en un ingreso a la economía anfitriona con los correspondientes niveles de empleo y de calidad de vida de la comunidad receptora (Morillo, 2007, p. 270).

De enero a noviembre de 2015 el número de turistas que visitaron la ciudad de Puebla se estima en dos millones, cifra 1.6 por ciento mayor respecto al mismo periodo de 2014. (CANACO, 2016, p.2) La calidad del servicio se ha convertido en un concepto central de muchas estrategias de marketing. Es uno de los medios alternativos con los cuales cuenta una organización para alcanzar una ventaja competitiva y lograr una mejor posición en el mercado. Adoptar una estrategia de calidad significa definir el nivel de excelencia esperado para el tipo de servicio que brinda la empresa. Este nivel de calidad no establece necesariamente que el servicio sea lujoso, sino simplemente que el mismo responda a las expectativas del cliente (Lambin, 1998). Para (Caetano, 2003) el conocimiento de la opinión sobre la calidad de la prestación de un determinado servicio, es un factor imprescindible para que las instituciones aseguren, que los servicios sean los adecuados para cubrir las necesidades de los usuarios. Existen varios modelos para la medición de la calidad de los servicios, que tratan de comprender la complejidad de la evaluación de los mismos. En este

trabajo, se utiliza la concepción elaborada por Parasuraman, Zeithaml y Berry (1985), conocido como SERVQUAL (Service Quality).

METODOLOGÍA

Para lograr el éxito en el sector turístico es necesario medir el grado de satisfacción de los turistas con el servicio recibido, el cual a su vez se puede reflejar en el regreso de éstos al mismo destino turístico. Según Kalakota citado por Maldonado (2002) indica que cuesta seis veces más un nuevo cliente que un cliente activo; un cliente insatisfecho comunicará su experiencia a ocho o diez personas. Según Lovelock (1997), dice que es de vital importancia medir la calidad de los servicios para que los gerentes determinen la posición actual de la empresa y de ahí identificar las áreas donde se debe de mejorar. En esta investigación se desarrolla un modelo para determinar la calidad percibida del servicio en el sector hotelero, considerando que la calidad del servicio, en términos generales, es el resultado de comparar lo que el cliente espera de un servicio con lo que recibe (Valarie A. Zeithaml, 1992) sin embargo basado solamente en las percepciones que tienen las personas que reciben el servicio (Mejías,2005), se usó como instrumento de medición una modificación del instrumento SERVQUAL (Valarie A. Zeithaml, 1992) y del SERVQUAling (Mejias, 2005) Entre los autores más citados en este tema, se tienen a Zeithaml & Berry (1988) quienes proponen un modelo llamado Modelo SERVQUAL, diseñado para medir la calidad en las empresas de servicio. El cual describen inicialmente mediante el diagrama mostrado en la figura 1 De acuerdo a dicho modelo los autores declaran:

> *"La calidad del servicio se puede definir como la diferencia entre las percepciones reales por parte de los clientes del servicio y las expectativas que sobre éste se habían formado previamente".*

De esta forma, un cliente valorará positivamente la calidad de un servicio en el que las percepciones que ha obtenido sean superiores a las expectativas que tenía. O bien calificará negativamente la calidad de un servicio en el que las percepciones que ha obtenido sean inferiores a las que se había formado. En su análisis, los creadores del modelo concluyeron que las principales condicionantes para la formación de las expectativas son: la comunicación de boca a oído entre los usuarios del servicio, las necesidades propias que desea satisfacer cada cliente con el servicio que va a recibir, las experiencias anteriores que pueda tener del servicio o alguno similar, y la comunicación hacia el exterior de la empresa proveedora del servicio, a través de publicidad o acciones promocionales. Se proponen así cinco dimensiones internas para el constructo de la calidad del servicio las cuales se presentan en la Tabla 1. Las cinco dimensiones mencionadas fueron posteriormente desglosadas por sus autores en 22 ítems al que llamaron el Modelo SERVQUAL modificado. A continuación, se presenta un listado de los Ítems que conforman el instrumento aplicado a 100 clientes de hoteles MiPyMES en la ciudad de Puebla, agrupados por dimensión para facilitar su análisis.

Tabla 1: Modelo SERVQUAL Modificado

Dimensión: Elementos Tangibles (ET)
ET-1. El hotel posee moderno equipamiento y adecuadas instalaciones.
ET-2. El hotel posee tecnología reciente (computadoras, sistemas informáticos, impresoras, tablets).
ET-3. Los materiales respecto al hotel (registro de pacientes, señalización, anuncios, etc.) son visualmente atractivos.
ET-4. Los empleados del hotel tienen una apariencia pulcra.
Dimensión: Fiabilidad (FI)
FI-5. Cuando el personal del hotel promete hacer algo en cierto tiempo, lo cumple.
FI-6. Cuando el cliente tiene un problema: (Algún saldo, un cargo mal efectuado, etc.) el personal del hotel muestra interés por ayudarle.
FI-7. El hotel brinda desde la primera vez, un buen servicio.
FI-8. El hotel ofrece los servicios en el tiempo prometido (horario).
FI-9. El hotel mantiene los registros exentos de errores (Saldos, Estados de Cuenta, Lista de Clientes, Etc.)
Dimensión: Capacidad De Respuesta (CR)
CR-10 El personal administrativo le comunica al cliente cuándo concluirá el trámite de cualquier documento o servicio solicitado.
CR-11 El personal administrativo le ofrece al cliente los servicios en un tiempo razonablemente corto.
CR-12 El personal administrativo siempre está dispuesto a ayudar al cliente.
CR-13 El personal administrativo nunca está demasiado ocupado para responder las inquietudes de los clientes.
Dimensión: Seguridad (Se)
SE-14 El personal administrativo inspira confianza a los clientes.
SE-15 El personal administrativo cumple con la entrega de documentos y trámites a tiempo.
SE-16 El personal administrativo es siempre amable con los clientes.
SE-17 El personal administrativo está capacitado para responder de forma adecuada las preguntas de los clientes.
Dimensión: Empatía (Em)
EM-18 El personal administrativo ofrece una atención personalizada a los clientes.
EM-19 El hotel tiene horarios de atención convenientes para los clientes.
EM-20 El hotel cuenta con personal suficiente para ofrecer una atención personalizada a los clientes
EM-21 El personal del hotel se preocupa por los intereses de los clientes.
EM-22 El personal administrativo comprende las necesidades de los clientes.

Este modelo y su metodología de aplicación pueden adaptarse y aplicarse a distintos tipos de servicios, siempre y cuando a los ajustes realizados se les determine la confiabilidad. Los resultados obtenidos permiten identificar y priorizar las categorías donde deberán implementarse acciones de mejora (Mejías, Reyes y Maneiro, 2006). Para poder determinar la fiabilidad del constructo, calidad de servicio proporcionado por SERVQUALING, se utilizó el coeficiente Alpha de Cronbach, para las percepciones.
El Instrumento de aplicación está dividido en dos secciones, cada sección tiene una breve explicación respecto de cómo responderla. En la sección I se encuentra la información relativa a los aspectos generales de los clientes. En la sección II se utiliza un formato de dos columnas: la primera contiene los ítems; la segunda la escala para determinar la percepción de los clientes (cómo perciben el servicio que reciben en la actualidad). Las percepciones del servicio se midieron en una escala de Likert de 1 a 5 (Tabla 2).

Tabla 2: Puntuación Likert Para Las Encuestas Aplicadas a los Clientes

Puntuación: Escala Likert	
1	Muy malo
2	Malo
3	Regular
4	Bueno
5	Excelente

Análisis de los Resultados

Para utilizar este instrumento de medición de la calidad, primero se corroboró la fiabilidad del mismo en forma global utilizando el Alpha de Cronbach, que está orientada hacia la consistencia interna de una prueba, para valores inferiores a 0.6 se considera una baja fiabilidad, entre 0.6 y 0.8 es aceptable y por encima de 0.8 es excelente, Caetano (2003). Según Carretero y Pérez (2005) el coeficiente Alpha de Cronbach es directamente proporcional al número de preguntas, esto significa que se incrementa cuanto mayor sea el número de ítems consideradas. Estadísticos de fiabilidad

Alfa de Cronbach	No. de Elementos
,982	22

Se observa que nuestro coeficiente de fiabilidad es muy alto, por lo tanto, se afirma que nuestro instrumento es excelentemente confiable. Después de este procedimiento, se realizó un análisis parcial por dimensión, donde se obtuvo el ítem más relevante para la percepción de la calidad del servicio de los hoteles en la ciudad de Puebla. Esto se resume en la tabla 3 y de manera más visual, en la gráfica 1.

Tabla 3: Características Más Valoradas Por los Clientes en el Servicio Hotelero

Ítem	Porcentaje de explicación
ET_4	44,6
FI_5	27,6
CR_13	57,5
SE_14	43,2
EM_22	39

Fuente: Elaboración propia

En la tabla se encuentra la respuesta a la primera pregunta de investigación que consistía en averiguar las características del servicio hotelero más valoradas por los clientes en Puebla que corresponden a:

ET_4. Empleados del hotel con apariencia pulcra.

FI_5. Cumplimiento de lo prometido por parte del personal de los hoteles en cierto tiempo en la dimensión de Fiabilidad.

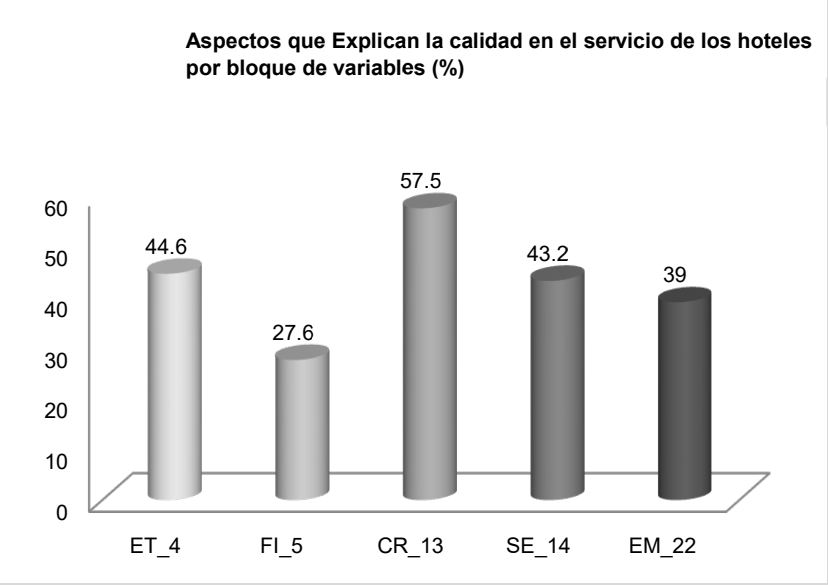
CR_13. El personal del hotel nunca está demasiado ocupado para responder a las necesidades de los clientes, que se refleja en una buena Capacidad de Respuesta.

SE_14. Buena confianza inspirada en los clientes por parte del personal de los hoteles, lo cual favorece la dimensión Seguridad.

EM_22. El personal administrativo de los hoteles comprende las necesidades de los clientes, que incide en la percepción de una buena Empatía.

Los datos de la gráfica siguiente corresponden a los niveles de satisfacción que se buscaba medir para el caso del servicio de los hoteles y es correspondiente con el objetivo de esta investigación. Los porcentajes que se muestran son justamente las mediciones aproximadas del nivel de satisfacción.

Figura 1: Aspectos que Explican la Calidad en el Servicio de los Hoteles



Fuente: Elaboración propia

La imagen de las instalaciones y del personal son un factor determinante para afirmar que se recibe un servicio hotelero de calidad en la dimensión de los Elementos Tangibles, y su medición corresponde a 44.6% de percepción de calidad en el servicio. Respecto a la dimensión de Fiabilidad, se obtuvo que la percepción de recibir un servicio de calidad de 43.5% debido a que el personal de los hoteles cumple lo que promete hacer en cierto tiempo. En el ámbito de la Capacidad de Respuesta, la percepción de calidad se refleja en 47% explicado porque el personal del hotel nunca está demasiado ocupado para responder a las necesidades de los clientes. El hecho de que el personal administrativo de los hoteles inspire confianza en los clientes, refleja un porcentaje de percepción de calidad en el servicio de 36%; por lo tanto, remite mucha Seguridad en el servicio e incrementa la percepción de que se está recibiendo calidad en el servicio hotelero. Finalmente, se percibe que, si el personal administrativo del hotel comprende las necesidades de los clientes, explica la calidad en el servicio en 39.1%. Esto se refleja en la variable empatía, y se infiere que a medida que se otorga mayor importancia a las necesidades del cliente, se refleja en una mayor calidad en el servicio

CONCLUSIÓN

La apariencia pulcra del personal de los hoteles, dotar de un servicio en el tiempo prometido al cliente, atención a las necesidades de los clientes en un tiempo razonable, inspirar confianza en ellos, y comprender sus necesidades, son los elementos que resultaron con mayor fortaleza para explicar la calidad en el servicio de los hoteles en la ciudad de Puebla. No obstante, la dimensión Capacidad de Respuesta, respecto a que el personal del hotel nunca está demasiado ocupado para responder sus necesidades, es la característica que más valoran los clientes, seguido de Elementos Tangibles y Seguridad, en cuanto a la apariencia pulcra del personal y la confianza, respectivamente. Entonces, con base en la hipótesis de esta investigación se puede deducir que, en efecto, el nivel de satisfacción de los clientes es positivo, derivado de la buena calidad de los servicios proporcionados por los hoteles (MIPYMES) en la ciudad de Puebla, sobre todo en atención a las necesidades de los clientes, apariencia pulcra del personal y la confianza. Una vez aplicado el modelo SERVQUAL es necesario realizar evaluaciones periódicas para saber si los servicios que se ofrecen responden efectivamente a las necesidades de los clientes, al mismo tiempo durante este proceso se pueden

identificar las debilidades, oportunidades, fortalezas y amenazas en los servicios. La importancia de este estudio es que la información que sea generada puede permitir a los hoteles involucrados considerar las expectativas de los clientes, como un punto principal para mejorar la calidad de los servicios y además esta investigación generará conocimiento al comparar con otras instituciones de otras partes de México.

REFERENCIAS

Caetano, Alves. y Gonzalo, Nuño. (2003). Marketing en los servicios de educación modelos de percepción de calidad. Tesis Doctoral Universidad Complutense de Madrid, Facultad de Ciencias Económicas y Empresariales, Departamento de Comercialización e Investigación de Mercados.

Carretero, Hugo, y Pérez, Cristino. (2005). Normas para la revisión y desarrollo de estudios instrumentales. International Journal of clínica and Health Psychology, Asociacion Española de Psicologia Conductual, 5(3), 521551.

CONCANACO SERVyTUR, (2016), Año VIII, 94, 1-59

González, Alén. y Brea, Fraiz .(2006). Relación entre la calidad de servicio y la satisfacción del consumidor. Su evaluación en el ámbito del turismo termal. Investigaciones Europeas de Dirección y Economía de la Empresa, 12(1), 251272.

Lambin, Jacques. (1995). Marketing Estratégico, Tercera Edición, Mc Graw Hill, Madrid.

Lovelock, Christopher. (1997). Mercadotecnia de servicios. Tercera Edición, Editorial Prentice Hall, México.

Maldonado, M. (2002). Tecnología de información: las tendencias. En: Revista Debates IESA, Abril-Junio, Caracas, Venezuela. 7(4), 8-13.

Mejias, A, Reyes, O. y Maneiro, M. (2006). Calidad de los servicios en la educación superior mexicana: aplicación del SERVQUALING en Baja California, Investigación y Ciencia, Aguascalientes, México. 14(34), 36-41. Consultado en http://redalyc.uaemex.mx/pdf/674/67403407.pdf

Merino, César. & Lautenschlager, Gary. (2003). Comparación estadística de la confiabilidad alfa de Cronbach: Aplicaciones en la medición educacional y psicológica. Revista de Psicología – Universidad de Chile, 12(2), 129 – 139.

Morillo Moreno, Marysela Coromoto (2007) Análisis de la calidad del Servicio Hotelero mediante la escala de Servqual. Caso: Hoteles de turismo del Municipio Libertador del Estado de Mérida. Visión Gerencial, 6 (2), 269,297

Organización Mundial del Turismo (OMT, 2010) Consultado en: www.caribbeannewsdigital.com/.0./turismo/aumenta/s

Parasuraman, A., Zeitthaml, Valerie & Berry, Leonard. (1985) A conceptual model of service quality and its implications for future research, Journal of marketing, 49(3), 40-50.

Parasuraman A., Zeithaml Valerie & Berry, Leonard. (1988) Communication and Control Processes in the Delivery of Service Quality. Journal of Marketing.Vol.52, pp.35-50.

Parasuraman, A., Berry, Leonard & Zeithaml, Valerie. (1988): SERVQUAL a multiple-item scale for measuring customer perceptions of service quality", Journal of Marketing, Journal of Retailing, 64 (Spring), 12-40.

Parasuraman, A., Berry, Leonard & Zeithaml, Valerie. (1991). Refinement and reassessment of the SERVQUAL scale. Journal of Retailing, 67 (Winter), 421450

Secretaría de Comercio del Estado de Puebla (Secretaría de Comercio 2011), consultado en: www.promexico.gob.mx Consultada el 30 de Abril de 2013.

Secretaría de Turismo SECTUR (2011), consultada en: www.sectur.gob.mxacuerdo Acuerdo por el que se declara 2011, Año del Turismo en México.DOF26/01/2011.

Sexto Informe de Gobierno, Capítulo 2 Economía Competitiva y Generadora de Empleos (2011), 307-318 consultado en:
http://calderon.presidencia.gob.mx/informe/sexto/pdf/INFORME_ESCRITO/02_CAPITULO_ECONOMIA_COMPETITIVA_Y_GENERADORA_DE_EMPLEOS/2_09_Turismo.pdf

Vega, Robles, Arturo. (2012). Estrategias Tecnológicas que Fortalezcan la Orientación al Mercado en los Hoteles del Estado de Sonora. Tesis Doctoral. Universidad Popular Autónoma de Puebla.

World Tourism Organization (2016), UNWTO Annual Report 2015, UNWTO, Madrid, consultado en: http://cf.cdn.unwto.org/sites/all/files/pdf/annual_report_2015_lr.pdf,

World Tourism Organization (2017) consultado en: http://www2.unwto.org/es/press-release/2017-01-17/el-turismo-internacional-mantiene-un-crecimiento-sostenido-pese-las-dificul

BIOGRAFÍA

José Cruz Morales Carpinteyro es Maestro en Administración de Organizaciones por la Facultad de Contaduría Pública de la BUAP, Profesor Investigador Asociado A TC, adscrito a la Facultad de Contaduría Pública de la BUAP. Se puede contactar en la Facultad de Contaduría Pública en Blvd. Valsequillo 70, Col. Universidades, 72000, Puebla, Pue.

Anita Ortigoza Hernández es Maestra en Administración de Organizaciones por la Facultad de Contaduría Pública de la BUAP, Profesor Investigad or Asociado A TC, adscrita a la Unidad Regional Libres en el programa de Contaduría Pública de la BUAP. Se puede contactar en el Campus Regional Libres Col. El Progreso, Libres, Pue.

Dulce María Martínez Ángeles es Doctora en Economía Regional por la Universidad Autónoma Metropolitana, Profesor HC, adscrita a la Unidad Regional Libres en el programa de Contaduría Pública de la BUAP. Se puede contactar en el Campus Regional Libres Col. El Progreso, Libres, Pue.

DESARROLLO PARA EL COMERCIO INTERNACIONAL DE LOS PRODUCTOS NO TRADICIONALES DE PEQUEÑOS PRODUCTORES SECTOR AGRO PERTENECIENTES AL DEPARTAMENTO DEL ATLÁNTICO

Milton José De la Hoz Toscano, Servicio Nacional de aprendizaje SENA
Marco Medina Molina, Servicio Nacional de aprendizaje SENA

RESUMEN

Como proyecto investigativo se tiene como principal interés el crear nuevas oportunidades comerciales internacionales con los países que se tiene acuerdo con los pequeños productores del sector agro del departamento del Atlántico Colombiano. Mediante la generación de vínculos estrechos y directos entre ambos entes negociadores de una manera segura y concisa. Existe una coyuntura favorable en la que se encuentra actualmente el país con el Proceso de Paz, es la necesidad de fortalecer el sector como mecanismo de incentivo, crecimiento laboral y económico en la región, y aportar a nivel nacional. Teniendo en cuenta el fortalecimiento comercial que ha tenido Colombia en los últimos años, celebrando acuerdos con los países de la región que llevan al intercambio, crecimiento y desarrollo, nace la idea de establecer el mecanismo de contacto directo a nivel comercial de los pequeños productores con los empresarios, mejorando así la rentabilidad en los productos, lo que permite invertir en sus tierras, mejorar en los procesos y aumentar la calidad de vida. Esto se obtendrá al categorizar, analizar, seleccionar y presentar mediante medios tecnológicos, información general y comercial de los clientes potenciales dispuestos a participar en dichas negociaciones.

PALABRAS CLAVE: Comercio Internacional, Productos No Tradicionales Sector Agro, Pequeños Productores del Departamento del Atlántico

DEVELOPMENT OF INTERNATIONAL TRADE FOR THE NOT TRADITIONAL PRODUCTS OF THE SMALL PRODUCERS OF THE SECTOR AGRO OF THE ATLANTIC DEPARTMENT

ABSTRACT

As an investigative project we have as principal interest create new international trade opportunities with the countries that have an agreement for small producers in the agricultural sector of the Colombian Atlantic department. Through the development of close and direct links between both negotiating entities in a safe and concise manner. Exist an auspicious situation in the country with the peace process, that is the necessity of strengthening the section as an incentive mechanism, labor and economic growth in the region, and contribute at the national level. Taking into account the commercial strengthening that Colombia has had in the last years, celebrating agreements with the countries of the region that lead to the exchange, growth and development, born the idea to establish the mechanism of direct contact at the commercial level of the small producers with the entrepreneurs, improving the profitability of the products, allowing them to invest in their lands, improve the process and increase the quality of life. This will be obtained by categorizing, analyzing, selecting and presenting by technoligical media, general and commercial information of potential clients apt to participate in such negotiations.

JEL: Q17 y Q13.

KEYWORDS: International Trade, Non-Traditional Agricultural Product, Small Producers in the Atlantic Department.

INTRODUCCIÓN

El sector rural y el tema agropecuario sigue siendo una fuente de gran potencial para el desarrollo en el largo plazo y la base fundamental del desarrollo económico, social y ambiental del Departamento del Atlántico. A partir de sus potencialidades y las ventajas comparativas con que cuenta el campo atlanticense. Situación que se va a aprovechar para potenciar a los pequeños productores que no cuentan con las capacidades técnicas para comercializar los producto de sus cultivos, el intermediario mayorista sigue jugando el papel importante en la cadena de abastecimiento de las operaciones comerciales, quien es el que compra los productos directamente en el campo, lo transporta a la ciudad de Barranquilla y es quien comercializa a un mejor valor. Situación que desfavorece al campesino por que no logra vender a un mejor precio sus productos, quien recibe una menor utilidad que el intermediario. Mientras la situación persista, no puede mejorar la calidad de vida de ese pequeño productor, la de sus familias e invertir en las tierras y aumentar en cifras sus cultivos. Al analizar la proyección que tiene el departamento del atlántico con el sector agroindustrial se establece la imperante necesidad de unir esfuerzos para promover y consolidar procesos en el cultivo y comercialización de los productos no tradicionales, y avanzar hacia una agricultura más eficiente, equitativa y sostenible con mayores posibilidades de mejorar su participación en los mercados locales, regionales y así acceder en forma exitosa en los mercados internacionales, generando nuevas oportunidades de negocios más rentables y sostenibles del sector.

Hay una necesidad de incrementar los cultivos de los productos no tradicionales, mejorar la calidad de vida de los campesinos y la rentabilidad en la comercialización de los cultivos, buscar nuevas oportunidades de negocios y la oportunidad que se presenta con las buenas relaciones comerciales que tiene Colombia con la región y que estos países son consumidores, se plantea entrelazar a los pequeños productores del departamento con los empresarios de los países a nivel local, nacional e internacional. Se realiza una investigación de cuáles son las necesidades de consumo que tienen y que se pueden suplir con los productos cultivados en el atlántico. Lo que requiere realizar un censo de los pequeños agricultores, categorizar y unir por líneas de productos, así poder fortalecer y tener los volúmenes requeridos y al igual los contactos de los empresarios, seguidamente se tenga la base de datos de ambas partes, se procede a la creación de una plataforma que una a ambos sectores productores-empresarios, y establecer un vínculo directo sin ningún tipo de intermediarios, mejorando así la utilidad de los cultivos de los pequeños productores, y por ende se mejora la calidad de vida de ellos y sus familias, se incentiva el crecimiento de los cultivos en la región. Logrando así aportar al crecimiento económico de la región y del país.

REVISIÓN LITERARIA

El comercio internacional; en Colombia está orientado claramente hacia una mayor apertura y una reducción de las trabas a los intercambios comerciales, pero persisten algunas restricciones de tipo no arancelario relacionadas sobre todo con requisitos de registro y licencias a la exportación. Así lo apuntan los resultados del examen de la política comercial de Colombia realizado en la Organización Mundial del Comercio (OMC), una evaluación periódica a la que deben someterse todos los países miembros de esta institución. (EFE. 2012) Productos no tradicionales, son de suma importancia para el comercio internacional ya que permiten evaluar el nivel de impacto de la balanza comercial sobre los recursos económicos del país. Las exportaciones de productos no tradicionales se han dado a conocer debido a la comercialización de los productos con países extranjeros y han tomado gran importancia en la economía de la mayoría de países debido al interés de diversificar y fortalecer el sistema productivo de los servicios de

exportación. Dentro del proceso de diversificación de mercados, los exportadores colombianos cuentan con oportunidades para sus productos en los países del Caribe, especialmente en los sectores de manufacturas, prendas de vestir y agroindustria con una oferta que tenga valor agregado. Las oportunidades se han identificado en Puerto Rico, República Dominicana, Trinidad y Tobago, Jamaica, Barbados, Aruba, Curazao, Surinam y Guyana. Identificó que la calidad y el empaque son factores diferenciadores de los productos colombianos, frente a los precios ofrecidos por otros mercados. Además, la identidad de una marca fuerte es de gran importancia como propuesta de valor que deben llevar las empresas colombianas a la hora de exportar. (EFE, 2011) La mayor parte de las exportaciones agrícolas no tradicionales provienen de pequeños agricultores, cuyo régimen de prosperidad corresponde a minifundistas, con un tamaño que no sobrepasa en promedio la hectárea, según Mendoza Zauzeta, J.A. (1998) es por eso la importancia de que en los países subdesarrollados como Colombia deben proteger a sus agricultores y prohibir las importaciones de alimentos provenientes de países que subvencionan sus exportaciones y subsidian a sus productores, ya que esto provoca graves pérdidas en el sector agrícola nacional. (Boirivant, 2007)

METODOLOGÍA

El tipo de investigación a desarrollar en la propuesta es descriptivo, enmarcado en un paradigma mixto cuantitativo y cualitativo. Esto debido a que la propuesta busca conocer el comportamiento actual de los pequeños productores del sector agro del atlántico, con el fin de eliminar intermediarios y que el canal de comunicación sea directo entre productor y cliente.

Se creó una base de datos de los pequeños productores de los productos no tradicionales de cada uno de los 23 municipios que componen el departamento del atlántico, luego se establecieron rutas de visitas para ir a cada uno de los municipios y aplicarle un instrumento validado por expertos en el tema.

Por otro lado, se buscaron empresas nacionales e internacionales (cono sur del Continente americano), para crear otra base de datos de los futuros clientes potenciales que necesitaran este tipo de productos con el fin de asociar a cada uno de los pequeños productores según su cultivo. Con ambas bases de datos consolidadas, se procedió a crear una plataforma web que comunique directamente a los pequeños productores del sector agro en el departamento del atlántico, con sus consumidores y así ayudar a aumentar los ingresos de este sector del territorio colombiano. Las fuentes primarias que se usaron en la elaboración de la investigación fue la toma de datos en campo y las fuentes secundarias se utilizaron de libros, tesis, textos, internet, bases de datos, entre otros.

RESULTADOS

A través de la plataforma web lo que se busca es un tener un intermediario digital gratis, para que los pequeños productores del sector agro en el departamento del atlántico puedan dar a conocer sus productos y poder vender directamente a los futuros clientes potenciales.Un crecimiento en las ventas, ayudará al desarrollo económico del sector, ya que este ha sido un territorio golpeado por la naturaleza, la guerra y el abandono.

CONCLUSIONES

La economía campesina colombiana ha sido explotada hasta ahora, por lo que este tipo de proyectos logran obtener un impacto positivo y gran acogida para este gremio, además incentiva y posibilita el crecimiento del sector, logrando así que los pequeños productores se enfoquen más en la siembra de sus cultivos que en su momento no dejó los resultados esperados, ayudando en gran medida al proceso de paz que se está desarrollando actualmente en Colombia.

REFERENCIAS

(Boirivant, 2007)Boirivant, J. A. (2007). El sector agrícola en el combate de la pobreza rural. Reflexiones, 86(1), 167–178. Retrieved from http://www.redalyc.org/resumen.oa?id=72920534012

Comercio exterior de Colombia, orientado a una mayor apertura, según OMC. (2012, 26 de Junio). El Colombiano

(Mendoza Zazueta, J.A., 1998) Mendoza Zazueta, J.A. (1998). Pequeños productores, grandes negocios: el potencial económico de los productos agropecuarios comercialmente no tradicionales. Ciudad de Mexico, Mexico.

Exportaciones colombianas no tradicionales se consolidan en el Caribe. (2011, 29 de Junio). Dinero

REFERENCIA RECONOCIMIENTOS

Los autores reconocen el apoyo logístico y financiero del grupo de Investigación, Innovación y Desarrollo Servicio Nacional de Aprendizaje del Centro de Comercio y Servicio, Regional Atlántico. Así mismo agradecen a los comentarios a Stephany Valle Córdoba líder de Investigación, Innovación y Desarrollo grupo ARCADIA y al Instructor Enrique José Vega.

BIOGRAFÍA

Milton José De la Hoz Toscano es Ingeniero Industrial de la Universidad del Norte, Barranquilla-Colombia, especialización en finanzas de la Universidad del norte. Instructor de Mercadeo en los programas de comercialización, Regional Atlántico del Servicio Nacional de Aprendizaje SENA. Se puede contactar en el Centro Comercio y Servicio, Carrera 43 No 42-40, Barranquilla – Colombia.

Marco Medina Molina es Ingeniero Industrial Mención Gerencia de la Universidad José María Vargas, Caracas-Venezuela. Instructor de Mercadeo en los programas de comercialización, Regional Atlántico del Servicio Nacional de Aprendizaje SENA. Se puede contactar en el Centro Comercio y Servicio, Carrera 43 No 42-40, Barranquilla – Colombia.

ANÁLISIS DE LAS CAPACIDADES DEL FACTOR HUMANO EN LAS COMPETENCIAS TÉCNICAS DE HIDROCARBUROS NO CONVENCIONALES

Edith Margoth Meléndez López, Instituto Tecnológico Superior de Monclova
Sandra Lilia Jásso Ibarra, Instituto Tecnológico Superior de Monclova
Guillermo Riojas Rodríguez, Instituto Tecnológico Superior de Monclova
Romeo de León Rodríguez, Instituto Tecnológico Superior de Monclova

RESUMEN

El país se desarrolla constantemente y busca diferentes alternativas para la localización de alternativas energéticas: Los hidrocarburos no convencionales son fuente de energía para el mundo moderno y también un recurso para la fabricación de múltiples materiales con los cuales hacemos nuestra vida más fácil, como productos energéticos, los hidrocarburos hacen andar al mundo a través de su uso como combustible en los diferentes vehículos; es de gran importancia conocer las capacidades con las que cuenta el factor humano de la región centro de Coahuila para el desarrollo correcto de este nuevo mercado y hacer frente al mismo con habitantes de nuestro entorno. El presente trabajo tiene como objetivo conocer con que capacidades cuenta el capital humano de nuestra región para el correcto desarrollo de los hidrocarburos no convencionales y a su vez fortalecer las aéreas de oportunidad localizadas en esta investigación a través de la educación continua.

PALABRAS CLAVE: Energía, Educación, Formación Integra, desempeño profesional

ANALYSIS OF THE CAPABILITIES OF HUMAN FACTOR IN THE UNCONVENTIONAL OIL TECHNICAL SKILLS

ABSTRACT

The country is constantly developing and looking for different alternatives for locating energy alternatives : Unconventional hydrocarbons are a source of energy for the modern world and also a resource for making multiple materials with which we make our life easier, as energy products , hydrocarbons make the world go through its use as fuel in different vehicles ; It is very important to know the capabilities that the human factor in the central region of Coahuila for the proper development of this new market and deal with the same people in our environment. This work aims to meet that capacity has the human capital of our region for the proper development of unconventional oil and in turn strengthen the areas of opportunity located in this research through continuing education

JEL: Q4, I23, M510, D21, D61, L23, M11, Y10

KEYWORDS: Energy, Education, Training Integra, Professional Performance

INTRODUCCIÓN

El estado de Coahuila se encuentra en constante crecimiento, siendo el sector de hidrocarburos un área potencial para desarrollar actividades económicas que contribuyan al crecimiento de la sociedad, debido a esto es necesario que el factor humano de la región en posibilidades de interactuar y contribuir al crecimiento del estado, cuente con las cualidades y capacidades adecuadas para poder operar de manera exitosa esta rama industrial. La región centro de Coahuila logró avances moderados en su diversificación

productiva, la industria siderúrgica sigue siendo, por mucho, su principal fuente de ocupación y de generación de ingreso; en la misma se genera uno de cada cuatro empleos y tres de cada cuatro pesos del valor agregado en el sector secundario de la región. En consecuencia, la zona es aún muy sensible a las fluctuaciones económicas del mercado del acero. Por la misma razón, la larga y penosa reestructuración sufrida por ésta industria desde hace varios lustros, ha dejado profunda huella entre sus habitantes y los del estado de Coahuila, pues resulta difícil asimilar la evaporación de 19,512 fuentes de trabajo en un decenio (INEGI, Censos económicos de 1989 y 1999). Por lo anterior la importancia en la diversificación de fuentes de empleo y sustento económico para el entorno. Dentro de la industria que se dedica a la extracción de hidrocarburos se han encontrado nuevos métodos para la obtención de estos, estos nuevos métodos son desconocidos y poco convencionales para la población, es por eso que a esta nueva actividad se le denomina extracción de hidrocarburos no convencionales, fractura hidráulica o "fracking" (Riba Romeva, 2015). La práctica de esta nueva actividad ha generado controversia dentro de la sociedad, dividiendo la opinión de las personas a favor y en contra, las personas que están a favor, aseguran que esta actividad generara nuevos empleos y que al practicar esta extracción no convencional se está dando un paso al futuro de las nuevas energías (Sans Rovira, 2014). Los fundamentos del lado negativo de practicar esta actividad está basada en que el impacto ambiental que dejara será devastador, deteriorando el medio ambiente por completo (Montoya, 2014). Es por eso que el factor humano debe de conocer las competencias que involucran esta actividad, adquiriendo la capacidad para poder desenvolverse en este entorno sin ningún tipo de problema, buscando siempre el mejor método o perfeccionando alguno de los ya existentes a través de la mejora continua. Para la región centro del norte de Coahuila representa una oportunidad económica

REVISION LITERARIA

Los hidrocarburos son compuestos orgánicos que contienen diferentes combinaciones de carbono e hidrógeno, presentándose en la naturaleza como gases, líquidos, grasas y a veces sólidos. Los hidrocarburos son fuente de energía para el mundo moderno y también un recurso para la fabricación de múltiples materiales con los cuales hacemos nuestra vida más fácil. Como productos energéticos, los hidrocarburos hacen andar al mundo a través de su uso como combustible en los diferentes vehículos. La industria de la petroquímica, ha multiplicado el uso del petróleo en la fabricación de diferentes objetos fabricados con plásticos y fibras sintéticas. Se forman por la descomposición y transformación de restos de animales y plantas, que han estado enterrados a grandes profundidades durante siglos. El petróleo crudo: Es una mezcla compleja de hidrocarburos líquidos, compuesto en mayor medida de carbono e hidrógeno, con pequeñas cantidades de nitrógeno, oxígeno y azufre. El gas natural: Es un hidrocarburo en estado gaseoso compuesto de metano principalmente, propano y butano en menor medida. Los hidrocarburos son una fuente importante de generación de energía para las industrias, para nuestros hogares y para el desarrollo de nuestra vida diaria. Pero no son sólo combustibles, sino que a través de procesos más avanzados se separan sus elementos y se logra su aprovechamiento a través de la industria petroquímica. Las empresas de hidrocarburos desarrollan diferentes acciones para la conservación y preservación de los recursos naturales especialmente el del agua cerca de sus zonas de operaciones. Algunas de las prácticas que realizan son las de forestación y reforestación, inventariado de especies, monitoreo, biorestauración, cuidado de ríos, lagunas, ojos de agua, zonas acuíferas entre otras. (Sociedad Nacional de Minería, Petróleo y Energía) El petróleo convencional se continúa explotando, pero va a empezar a declinar. Es un petróleo que está contenido en las rocas porosas, permeables, que tienen vacíos. Ahí se encuentra un petróleo que se escapó de otras rocas y se acumuló en las llamadas "trampas geológicas", tales como los pliegues típicos del Golfo de México.

Con un pozo convencional se puede sacar un petróleo que fluye por sí mismo; es un petróleo que por la permeabilidad que tiene la roca, cuando le metemos el pozo, fluye sólo. Luego empieza a declinar su presión y tenemos que utilizar otros métodos, como la inyección de fluidos, agua, nitrógeno, pero es un petróleo que fluye. La gran diferencia con el petróleo no convencional es que los pozos convencionales son mucho más baratos y ofrecen una mucha mayor producción que dura mucho más tiempo El petróleo no

convencional es un petróleo que está atrapado, son gotas de petróleo y gas atrapados en una formación impermeable, que son las lutitas o arcillas, y por eso se llama "petróleo de lutita" o "gas de lutita". Este petróleo no puede salir a menos que hagamos un pozo, luego lo desviemos de manera horizontal y fracturemos hidráulicamente a alta presión y con agentes químicos. Es así como se extraen tanto las gotas de petróleo como el gas que están atrapadas en esta formación impermeable. (Montoya, 2014) El mes pasado Carto Crítica publicó información oficial sobre la existencia y ubicación de los pozos perforados mediante la técnica de fractura hidráulica (fracking) en el país. Sin embargo en días pasados, en respuesta a la información publicada por este blog, la Secretaría de Medio Ambiente de Coahuila (SEMA), en voz de su titular Eglantina Canales, emitió una declaración pública al periódico el Siglo de Torreón en donde de manera un tanto ambigua negó la existencia de fracking en Coahuila. La secretaria Eglantina Canales se pronunció de esta manera: "Nosotros tenemos dos contactos muy fuertes, uno con la Secretaría de Economía y otro con Pemex, los pozos que se hicieron son pozos de exploración y son verticales, hay una serie de pozos de los cuales siete están activos, pero lo que producimos es gas natural, pero tienen muchos años trabajando y no se hicieron con esta técnica"

Es importante aclarar que la técnica de fracturación hidráulica puede ser utilizada tanto en pozos verticales como en pozos horizontales, e incluso se utiliza en yacimientos del tipo "convencional" y no solo en los "no convencionales". Sin embargo, en todos los casos se trata de fracturación hidráulica con altísimos impactos ambientales y a la salud, aunque el volumen de agua utilizada para la fractura pueda variar así como algunos de los componentes químicos. Dicho lo anterior, el total de los pozos perforados mediante fractura hidráulica en el estado de Coahuila son sobre yacimientos no convencionales de lutitas, según se puede conocer en el documento de la Comisión Nacional de Hidrocarburos titulado Seguimiento a la exploración y extracción de aceite y gas en lutitas de abril de 2015. (Cartocritica, 2015).

METODOLOGÍA

El tema de los hidrocarburos no convencionales cada día va teniendo más auge en nuestra sociedad, tomando este sector tanta importancia, es necesario que el factor humano este suficientemente capacitado para poder operar con éxito en este entorno. El área energética está teniendo también un movimiento impresionante en cuanto al impulso de nuevas inversiones en el rubro de hidrocarburos no convencionales. Por lo que para el desarrollo de esta investigación se aplicó un instrumento de medición, elaborado para determinar las capacidades que existen en el factor humano. Se realizó una entrevista a una muestra poblacional para conocer las habilidades y conocimientos técnicos que tienen acerca del tema de hidrocarburos no convencionales, la entrevista está compuesta por una serie de preguntas, mismas que fueron elegidas de acuerdo a la información que se considera relevante para la investigación. Las preguntas fueron formuladas con base en información obtenida en artículos de revistas, libros y sitios oficiales que hablan de este tema. La aplicación del instrumento de medición se hizo en el primer periodo del mes de febrero del presente año. Se utilizó el software estadístico SPSS por ser un software estadístico informático muy usado en las ciencias sociales y las empresas en investigaciones. Para llevar a cabo esta investigación se hizo uso de investigación documental para conocer información y antecedentes sobre los hidrocarburos no convencionales, ventajas, beneficios y desventajas que han tenido, así como el impacto que han hecho en la sociedad.

RESULTADOS

Posterior a la aplicación del instrumento la muestra piloto poblacional elegida, se puede ver claramente que la población si tiene el conocimiento de lo que son los hidrocarburos no convencionales, con el 75 % afirmando que si conoce a lo que se refiere este término. El factor humano tiene conocimiento acerca de este tema, conoce cuál es el método por el cual se obtienen los hidrocarburos no convencionales y al momento de estar involucrado y mostrar interés en estos aspectos, conoce cuales son los riesgos que se obtienen en estos procesos, además de las ventajas y beneficios que otorgan. Sin embargo, aun y aunque

conozcan estos conceptos técnicos, la realidad es que aun existe la incertidumbre de si la extracción de hidrocarburos no convencionales es algo positivo o algo negativo. La población se encuentra dividida en cuanto a que esta práctica de extracción de hidrocarburos no convencionales llegue a ser parte de la actividad económica para el crecimiento del país, unos defienden su rechazo con base en que no se cuenta con la cultura necesaria, el equipo adecuado y que el impacto ambiental que traerá consigo esta actividad será demasiado fuerte y devastador para el medio ambiente, deteriorando el agua, suelo y aire. Mientras que los que aceptan esta propuesta, ven esta actividad como generadora de empleos y que será algo que llevara a nuestra sociedad a las vías de desarrollo, adaptando estos nuevos métodos caminando hacia la nueva era del cambio energético, viendo esto como una opción para impulsar el futuro del planeta.

CONCLUSIONES

Es necesario que la sociedad se mantenga informada y que siga detalladamente el proceso de la extracción de los hidrocarburos no convencionales, siendo este un tema desconocido para muchos y con la posibilidad de posicionarse como un pilar económico potencial para nuestra sociedad, debemos de estar preparados para aceptar el reto que implica, desde conocer los conceptos básicos, hasta conocer e innovar nuevo métodos para la extracción de éstos. Sea algo positivo la práctica de esta nueva actividad económica, el factor humano se debe de encontrar preparado para poder involucrarse en este sector, tomando parte activa en las investigaciones, exploraciones y/o experimentos que se lleguen a presentar, mostrando disponibilidad e interés por aprender más sobre este tema. Es importante que la sociedad este consciente en pagar la factura que deje esta nueva práctica, ya sea gozar de los beneficios y ventajas que ésta trae, o buscar la solución en dado caso de que las consecuencias no sean favorables para nuestro entorno y nuestro ecosistema.

REFERENCIAS BIBLIOGRÁFICAS

Consejo Nacional de Población (CONAPO) 2009. La población de México en el nuevo siglo, Consejo Nacional de Población (CONAPO)

(Riba Romeva, 2015) Riba Romeva. Facturas energéticas de los combustibles fósiles: dependencias y desigualdades.

(Montoya, 2014) Benjamín Robles Montoya. Impacto social y ambiental del fracking.

(Sans Rovira, 2014) Sans Rovira, Ramon Pulla Escobar, Elisa. El colapso es evitable: la transición energética del siglo XXI.

(Spiegel, 2010) Spiegel, Eric Mcarthur, Neil Norton, Rob. La nueva era del cambio energético: opciones para impulsar el futuro del planeta.

(Silos Rodríguez, 2008) José María Silos Rodríguez. Manual de lucha contra la contaminación por hidrocarburos.

(Meyers, 2005) Roberts A. Meyers. Manual de procesos de producción de petroquímicos.

(Ortuño Arzate, 2010) Salvador Ortuño Arzate. El mundo del petróleo: origen, usos y escenarios.

(Jaén González, 2006) Jaén González, Antoni Carreras, R. Casals. Tecnología energética y medio ambiente.

LA FALTA DE MARKETING EN EL TURISMO: EL CASO DEL SITIO ARQUEOLÓGICO DE CHIMALACATLÁN

Paula Ponce Lázaro, Universidad Autónoma del Estado de Morelos
Silvia Cartujano Escobar, Universidad Autónoma del Estado de Morelos
Selene Viridiana Pérez Ramírez, Universidad Autónoma del Estado de Morelos
Roque López Tarango, Universidad Autónoma del Estado de Morelos
Crisóforo Álvarez Violante, Universidad Autónoma del Estado de Morelos.
Alondra Adonahí Rico Ramírez, Universidad Autónoma del Estado de Morelos

RESUMEN

En la presente ponencia se presentan los resultados de una investigación sobre la importancia del marketing para dar a conocer el sitio arqueológico de Chimalacatlán, que se ubica en el municipio de Tlaquiltenango, localizado al el sur del Estado de Morelos. El sitio arqueológico mencionado anteriormente, según los arqueólogos Córdoba y Sereno (s/f) fue descubierto a fines del siglo pasado, pero ha sido poco investigado; no obstante, los especialistas reconocen la importancia histórica, cultural y arquitectónica del sitio, cualidades que lo hacen un lugar digno de ser visitado. A pesar de lo interesante que es el sitio arqueológico de Chimalacatlán y de las expectativas de los pobladores de dinamizar la economía local a través del turismo, son muy pocos los visitantes que actualmente reciben; fenómeno que captó nuestra atención. Debido lo anterior iniciamos un proyecto de investigación con el objetivo de identificar las causas por las que este sitio es escasamente visitado por los turistas que llegan al estado de Morelos y verificar si entre esas causas, se encuentra la falta de comercialización o marketing.

PALABRAS CLAVES: Turismo cultural, marketing y sitio arqueológico.

THE LACK OF MARKETING IN TOURISM: THE CASE OF THE ARCHAEOLOGICAL SITE OF CHIMALACATLAN

ABSTRACT

The present paper presents the results of a research on the importance of marketing to make known the archaeological site of Chimalacatlán, located in the municipality of Tlaquiltenango located to the south of the State of Morelos. The archaeological site mentioned above, according to archaeologists Córdoba and Sereno () was discovered at the end of the last century but has been little investigated; Nevertheless, specialists recognize the historical, cultural and architectural importance of the site, qualities that make it a place worthy of being visited. However interesting is the archaeological site of Chimalacatlán and the expectations of the inhabitants of dynamizing the local economy through tourism, very few visitors are currently receiving; Phenomenon that caught our attention. Due to the above we started a research project with the objective of identifying the causes for which this site is scarcely visited by the tourists who arrive in the state of Morelos and to verify if among those causes, is the lack of commercialization or marketing.

JEL: M3, M31, Z3, Z32

KEYWORDS: Cultural tourism, marketing and archaeological site.

INTRODUCCIÓN

El uso de las herramientas de marketing permite estimular la demanda de determinado producto, dándolo a conocer a los compradores potenciales, de ahí su importancia para promover los recursos turísticos de un destino. Sin embargo se debe considerar que el turismo como producto para el marketing tiene ciertas particularidades: como intangilidad, inseparabilidad, heterogeneidad, caducidad y complementariedad (Ojeda y Mármol, 2012). Particularidades que deben ser consideradas al momento de comercializarlo. Por lo tanto, la aplicación de las técnicas de marketing tienen que ser adaptadas para su empleo en el turismo.

Por otra parte, es importante resaltar que el turismo es una actividad fundamental para la economía mundial y es necesario estudiar "uno de los componentes básicos del turismo que es la demanda; porque un estudio de demanda nos permite conocer el número de personas que viajan y sus características principales y, por lo tanto, planificar y estudiar adecuadamente los destinos y las actividades turísticas" (Pulido y Sáez, 2011). Por lo tanto, el estudio de la demanda es el primer paso para planear una adecuada estrategia de marketing.

Considerando lo anterior podemos afirmar basados en los resultados de la presente investigación que en el caso del sitio arqueológico de Chimalacatlán, no se ha realizado ningún estudio de la demanda que permita comercializar el sitio de manera eficiente.

La anterior observación, dio origen a la presente investigación, misma que se presenta estructurada de la siguiente manera: en la revisión de la literatura se exhiben definiciones básicas de marketing y de turismo cultural a fin de aclarar la perspectiva teórica de este estudio. En el siguiente apartado se explica la metodología empleada para llevar a cabo la investigación y finalmente se muestran los resultados obtenidos.

REVISION DE LA LITERATURA

La literatura existente sobre el marketing es muy amplia, sin embargo entre los múltiples autores que tratan el tema se destaca Philip Kotler (considerado por algunos como padre del Marketing), quien define el marketing como: 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" (Ojeda y Mármol, 2012).

Por otra parte en el 2007 la Asociación Americana de marketing (AMA) por sus siglas en inglés, definió el marketing de la siguiente manera: Es la actividad, conjunto de instituciones y procesos para crear, comunicar e intercambiar ofertas que tienen valor para los clientes, usuarios, socios y la sociedad en general

El marketing ha evolucionado y de ser una función en la empresa actualmente se considera como una filosofía en la empresa, es decir una forma de pensar y hacer negocios.Además de tener clara la definición de marketing, es importante precisar, que para comprender el fenómeno estudiado, es necesario entender qué es el turismo cultural, definiéndolo a partir de la tipología del turismo.

En función de los atractivos existen distintas tipologías del turismo; al revisar la literatura existente se puede percatar de que no existe un único tipo de turismo, sino por el contrario la actividad turística ha sufrido una gran diversificación en cuanto a tipología se refiere (Pulido y Sáez, 2011). Una vez asumido lo anterior, es importante resaltar que para esta investigación, se retoma la clasificación basada en las características de la demanda; que distingue dos grandes clasificaciones: Turismos genéricos y turismos específicos. Dentro de los turismos específicos se enmarca el turismo cultural, en esta categoría el destino utiliza la cultura como un elemento esencial. Aspectos como el folclore, la riqueza gastronómica, el patrimonio (artístico y antropológico), o el componente religioso; se convierten el elementos, capaces de satisfacer las motivaciones de los turistas (Pulido y Sáez, 2011). Otros autores mexicanos como por ejemplo Ávila (2014) consideran que dentro de la categoría de turismo cultural, se encuentra una subcategoría llamada

arqueoturismo, que incluye la visita a zonas arqueológicas (pero también a sitios históricos) resaltando que este tipo de turismo en nuestro país debe su importancia al hecho de que en México existen 173 sitios arqueológicos abiertos al público y se encuentran gestionados por el Instituto Nacional de Antropología e Historia. Considerando la propuesta anterior, es en esta subcategoría donde encaja el tipo de turismo que se desarrolla en Chimalacatlán. En términos generales podemos decir que el paradigma de la gestión del marketing ha inspirado ampliamente el enfoque del turismo y considera al destino como un producto o mercancía, es decir el prestador de servicios produce y el turista va y compra para satisfacer sus necesidades.

METODOLOGIA

La investigación se realizó bajo un enfoque cuantitativo y como primer paso se obtuvo una muestra de 384 turistas, considerando como población total el número de turistas que se recibe durante las vacaciones de semana santa. Posteriormente se diseñó un cuestionario con treinta preguntas dividido en cuatro dimensiones: la primera para identificar el tipo de turista y el modo del viaje. La segunda con el objetivo de identificar el tipo de medio por el cual se enteró del destino turístico que visita, la tercera para identificar la frecuencia de viaje con fines recreativos y el porcentaje de ingreso que dedica a este. La cuarta dimensión para conocer si el turista que visita el Estado de Morelos sabe de la existencia del sitio arqueológico de Chimalacatlán y las ex haciendas que se encuentran camino a las pirámides.

RESULTADOS

El uso del marketing para dar a conocer la existencia de atractivos culturales y naturales como lo son el sitio arqueológico de Chimalacatlán y sus paisajes, implicaría planear un conjunto de actividades que colocaran a las pirámides de Chimalacatlán en la mente del consumidor, en este caso los turistas potenciales. Al respecto, la hipótesis es: la escasez de turistas se debe al hecho de que estos no saben de la existencia del sitio arqueológico, a pesar de la importancia histórica, cultural y arquitectónica reconocida por los especialistas. Hipótesis que es validada por los resultados obtenidos de las encuestas. Pero antes de mostrar los resultados, se considera necesario exponer el contexto sociodemográfico y económico en el que se desarrolla la actividad turística de la zona arqueológica de Chimalacatlán a fin de que el lector tenga una referencia más amplia del lugar objeto de este estudio.

Contexto Sociodemográfico Del Municipio De Tlaquiltenango.

El sitio arqueológico de Chimalacatlán se encuentra ubicado en el municipio de Tlaquiltenango Morelos, razón por la cual en los siguientes párrafos se describe el contexto sociodemográfico de este municipio.

Tlaquiltenango es el municipio de mayor extensión territorial del estado de Morelos. Colinda en la zona norte con los municipios de Tlaltizapán, Ayala y Tepalcingo, al sur con los estados de Guerrero y Puebla, al oeste con Zacatepec, Jojutla y Puente de Ixtla y al este con el municipio de Tepalcingo. Cuenta con una extensión territorial de 581.778 kilómetros cuadrados (el municipio más grande del estado) y se ubica a una altitud promedio de 911 metros sobre el nivel del mar. De acuerdo con el Instituto Nacional de Estadística y Geografía (INEGI) hasta el 2010 contaba con una población de 31,534 habitantes.

Figura 1. Mapa del Estado de Morelos y del Municipio de Tlaquiltenango

En el mapa se destaca el municipio de Tlaquiltenango en color azul.

Actividades Económicas del Municipio

Entre las principales actividades económicas destaca la actividad agrícola, fundamentalmente la agricultura de temporal que representa el 79% y el 21% de riego, los cultivos principales son la caña de azúcar, arroz, cebolla, sorgo, jitomate, maíz y fríjol. Además, esta actividad se complementa con la comercialización de sus cosechas. Otra actividad importante es la floricultura, derivada de los diversos viveros de árboles frutales, plantas y flores de ornato que se producen en dicha zona, así como la ganadería, misma que se desarrolla mediante la cría de ganado bovino, porcino, caprino, ovino y caballar, también se explota la avicultura como una forma de estimular la economía de la región, aunado a otros sectores secundarios y terciarios.

Respecto al turismo, podemos decir que el municipio ofrece atractivos arquitectónicos como el ex convento de Santo Domingo que fue construido en el siglo XVI en el año de 1540 y otras edificaciones importantes son las Ex Haciendas de las Bóvedas o Convento San Hipólito Apatlaco, Ex Hacienda San Jacinto Ixtoluca, Ex Hacienda San Juan Reina y Ex Hacienda del valle de Vázquez y el sitio arqueológico de Chimalacatlan. Sin embrago lo que más atrae a los turistas son los balnearios de aguas termales, como las Huertas, los manantiales y las tortugas. También se encuentra el parque acuático el Rollo; que es considerado el parque Acuático más grande de Latinoamérica. Por otra parte los servicios de hospedaje con los cuenta son 6 hoteles pequeños (Con un máximo de 10 habitaciones) de 3 estrellas.

En el siguiente apartado se exponen datos sociodemográficos y económicos sobre el poblado de Chimalacatlán, que es el lugar donde se ubica el sitio arqueológico objeto de estudio.

La localidad de Chimalacatlán

Chimalacatlán, significa “Junto a los Escudos de Carrizos” este nombre se compone de "Chimalli": escudo o protección, "Acatl": carrizo y "Tlan": entre o cerca de, siendo el Chimalacate una planta conocida como Gigantón cuyos tallos se utilizaban en la confección de escudos (Aldama & Díaz, 2013).
Es una localidad pequeña, según INEGI (2010), la población de Chimalacatlán está compuesta de 364 habitantes, de los cuales 185 son del género masculino y 179 del género femenino.

En la comunidad existen dos tipos de climas uno semiseco-semicálido y el otro semiseco-cálido, con un invierno poco definido y con la mayor sequía al finalizar el otoño, en invierno y principios de primavera. Las temperaturas oscilan entre los 15° C y 35°C.

La flora está constituida principalmente por jacarandas, tabachin, cazaguate, ceiba, amate amarillo, cuachalalate, la quina, chiclillo y cactus. Y la fauna se constituye por el venado de cola blanca, zorrillo, armadillo, liebre, pájaro bandera, urraca copetona, conejo, comadreja, codorniz, iguanas, víboras, tlacuaches, tejones, correcaminos y zopilotes (Tevillo& Alonso, 2004).

En esta población las actividades económicas que se desarrollan son la agricultura y la ganadería fundamentalmente. Chimalacatlán también cuenta con recursos turísticos que pueden generar un interés entre el público y motivar la visita a esta localidad. Los recursos con los cuentan están asociados con la flora, la fauna, las cuevas y restos arqueológicos principalmente; en términos de Ojeda y Mármol (2012) cuenta con recursos asociados a la tierra y asociados a la historia.

Los atractivos turísticos de esta localidad son la cueva encantada, ubicada en lo alto de la montaña, la cual representa uno de los hallazgos más importantes dentro del Estado de Morelos y en la que se han hallado restos de animales que se extinguieron a finales de la época del Pleistoceno, hace aproximadamente 10,000 años (Corona-M., 2005).

El sitio arqueológico, en el que se encuentran la pirámide y el juego de pelota, así como el museo comunitario que muestra los restos óseos encontrados en la cueva encantada, entre ellos se encuentra la parte posterior de un cráneo que pertenece a un endentado (Paramylodon), género extinto que guarda cierta relación con los llamados osos hormigueros y armadillos; además hay un fémur, un húmero, molares y diversos fragmentos de costillas y vértebras de un gonfoterio bunodonte, grupo que guarda una lejana relación con los mamutes y con los elefantes actuales(Corona-M., 2005).

Otros de los atractivos son los talleres artesanales de esencia de lináloe y vino de uva silvestre. No obstante, de los atractivos que ofrece la localidad, este destino se encuentra en la etapa de exploración, "según la etapa de ciclo de vida de los destinos turísticos propuesta por Butler en 1980, puesto que se caracteriza por tener un bajo número de turistas que organizan el viaje de forma individual en busca de aventura" (Ojeda y Mármol 2012). Lo anterior atrajo nuestra atención y después de entrevistar a las autoridades de la localidad y algunos pobladores nos quedó claro que existe interés por aprovechar estos recursos, sin embargo estos no están diseñados como oferta para los turistas.

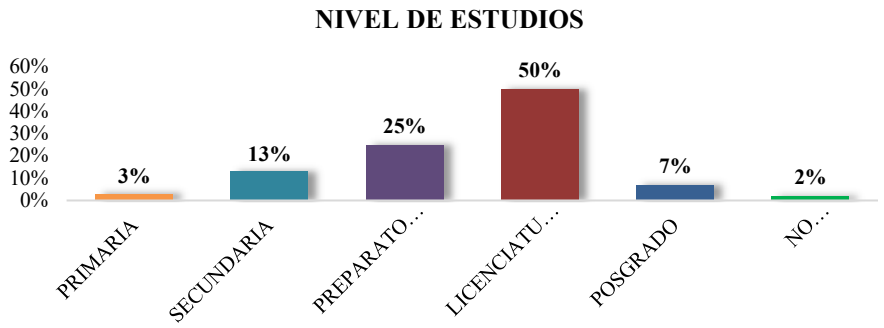
Por lo tanto consideramos que antes de diseñar una estrategia para ofertar el producto es importante identificar si existe el interés por adquirir este producto y obviamente saber si el consumidor, en este caso los turistas lo identifican como un destino turístico y de ser así, cuales son las razones por las cuales no lo visitan..

Los Datos Obtenidos

Los datos que a continuación se muestran son el resultado de una muestra de 384 cuestionarios aplicados a turistas, en distintos puntos del Estado de Morelos. La población encuestada estuvo constituida por un 50% de mujeres y 50% hombres.

Respecto al lugar de procedencia de los turistas encuestados, se obtuvieron los siguientes resultados: Morelos 30%, Ciudad de México 24%, Estado de México 21%, Otros estados de la republica 21% y del Extranjero 4%. De acuerdo a lo anterior, la mayoría de los turistas que visitan el Estado de Morelos proceden de los estados vecinos de la Ciudad de México y el Estado de México.

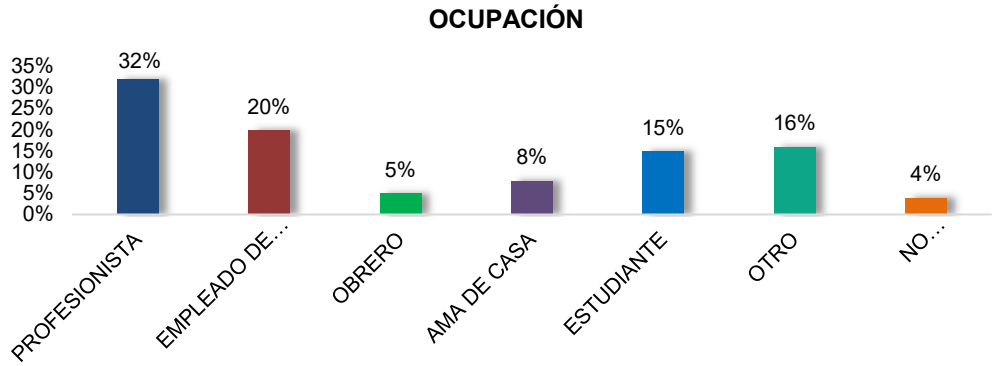
Figura 2. Nivel de Formación o Estudios de los Turistas Que Visitan el Estado de Morelos



Respecto al nivel de formación de los encuestados, los resultados mostraron que el 75 % son personas con un nivel de estudios de preparatoria y licenciatura, como se puede observar en la figura 2.

En la siguiente figura se muestra la actividad económica o empleo al que se dedican de los turistas que visitan el Estado de Morelos, la gran mayoría se describe como profesionista y empleados de gobierno. Lo que resulta congruente con el dato anterior respecto a que la mayoría de los turistas tienen un grado de estudios de licenciatura. Por lo tanto se puede inferir que tienen un ingreso que les permite viajar por lo menos dos veces al año, según reportaron los turistas encuestados.

Figura 3. Ocupación, actividad o profesión de los turistas que visitan el estado de Morelos.



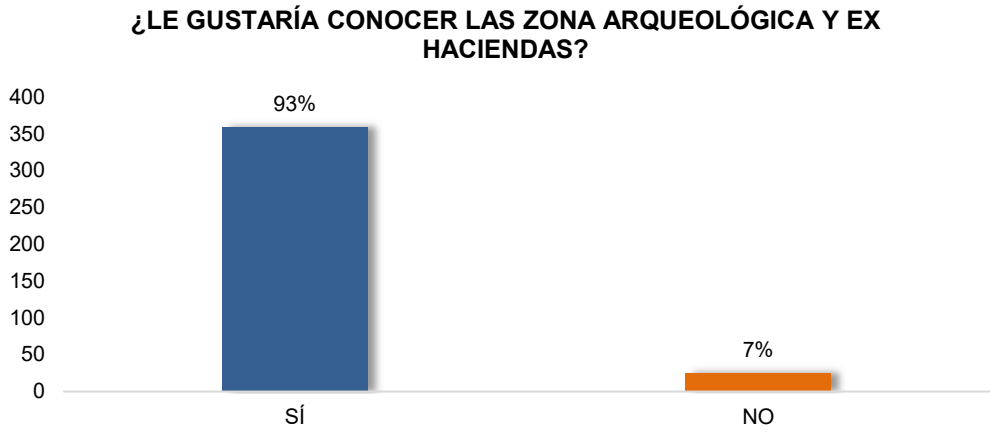
Fuente: elaboración propia en base a resultados obtenidos.

La pregunta sobre el tema central de esta ponencia y que nos permite confirmar la falta de comercialización del sitio arqueológico de Chimalacatlán fue: ¿Conoce la zona arqueológica de Chimalacatlán?; la respuesta a esta pregunta según el resultado mostrado en la siguiente grafica fue negativa, puesto que el 95% de los encuestados refirió no saber de su existencia.

Figura 4. Identificación del sitio arqueológico de Chimalacatlán como un lugar para visitar en el estado de Morelos

Fuente: elaboración propia en base a resultados obtenidos.

Figura 5. Interés de los turistas por visitar la zona arqueológica y las ex haciendas.



Fuente: elaboración propia en base a resultados obtenidos.

Posteriormente se procedió a indagar, si los encuestados estarían dispuestos a conocer el sitio arqueológico y las ex haciendas cercanas al mismo, el resultado fue que el 93% respondió que estaría dispuesto a visitar alguna vez el sitio arqueológico de Chimalacatlán y las ex haciendas.
Lo anterior significa que existe una demanda potencial pero el producto no se ha dado a conocer de manera eficiente dado que la mayoría de los encuestados refiere no saber de la existencia de Chimalacatlán, lo cual es un indicador de que este sitio arqueológico y sus alrededores no ha sido debidamente comercializado.

CONCLUSIONES

La adecuada comercialización de un producto turístico, tiene como resultado que un producto sea conocido por el mercado para su adquisición, que el comprador potencial lo conozca y lo considere para la compra. Sin embargo en el caso de la zona arqueológica de Chimalacatlán no existe un proceso de comercialización por lo que los consumidores no lo identifican como un producto turístico, según los resultados de la encuesta.

Después de analizar los resultados de la encuesta, es indudable que no existe una estrategia de comercialización, puesto que el mercado potencial no identifica el sitio arqueológico de Chimalacatlán como un producto turístico, por lo tanto no existe un flujo importante de turistas.

Hasta el momento identificamos que la falta de comercialización de Chimalacatlán se debe a los siguientes aspectos: Existe una escasa coordinación entre las instituciones del sector público con injerencia en el desarrollo turístico del municipio y el estado. No se han realizado estudios de demanda y oferta que les permita planear una estrategia de marketing. Inexistencia de mecanismos de consenso y coordinación entre los pobladores interesados en impulsar la promoción de las pirámides de Chimalacatlán.

El destino turístico no cuenta con los servicios básicos, como adecuadas vías de acceso, suficiente agua potable y servicios complementarios como por ejemplo servicio de alimentos y bebidas. No obstante de las carencias del sitio, existe una demanda potencial, según los resultados mostrados anteriormente, y puede planificarse como un destino para la práctica del turismo cultural y del turismo rural. Siempre y cuando se mejoren las vías de acceso, respetando el entorno y previniendo el deterioro ambiental.

BIBLIOGRAFÍA

Córdoba, M. & Sereno, J (s/f) *Sur de Morelos: Chimalacatlán* recuperado en: http://consejoarqueologia.inah.gob.mx/wp-content/uploads/1_proychimala.pdf

Ojeda, G. &Mármol, S. (2012). *Marketing Turístico*. España: Paraninfo

Pulido, J & Sáez, A. (2011). *Estructura general del mercado turístico*. España: Síntesis

Ávila, Rosa (2014). *Turismo cultural en México (alcances y perspectivas).México:Trillas*

Aldama, R., Díaz, J. (2013). *Colecta y montaje de insectos en Chimalacatlán, Morelos*. Obtenido de: Revista Digital Hypatia: http://revistahypatia.org/59-excursiones/colecta-y-montaje.html

Tevillo, Z. & Alonso Placencia, H. (2004) Prodigios de la Naturaleza. Cueva encantada Chimalacatlan: http://basica.primariatic.sep.gob.mx/descargas/colecciones/proyectos/red_escolar/publi_prodigios/chimalacatlan/chimalacatlan.htm

Corona-M, E., (2005). Suplemento Cultural El Tlacuache. INAH Morelos. http://www.inegi.org.mx/

RECONOCIMIENTO

Los autores agradecen el apoyo financiero del Programa para el Desarrollo Profesional Docente, para el Tipo Superior (PRODEP), para desarrollar la presente investigación.

BIOGRAFIA

Paula Ponce Lázaro es licenciada en administración de empresas turísticas, con especialidad en planeación y promoción. Maestra en administración pública egresada del Centro de Investigación y docencia económica (CIDE). Actualmente se desempeña como profesor investigador de tiempo completo, de la Escuela de Estudios Superiores de la UAEM. Se puede contactar al correo: paula.ponce@uaem.mx.

Selene Viridiana Pérez Ramírez es Maestra en Administración y Licenciada en Informática por el Instituto Tecnológico de Zacatepec, Morelos, México. Actualmente es profesora investigadora adscrita a la Escuela de Estudios Superiores de Jojutla, de la Universidad Autónoma del Estado de Morelos (UAEM). Es alumna del Doctorado en Enseñanza Superior en el Colegio de Morelos (COLMOR). Correo electrónico selene@uaem.mx

Silvia Cartujano Escobar es Maestra en Impuestos. Actualmente es profesora investigadora adscrita a la Escuela de Estudios Superiores de Jojutla, de la Universidad Autónoma del Estado de Morelos (UAEM). Correo electrónico cartujano3@gmail.com

Roque López Tarángo es Maestro en Derecho. Actualmente es profesor investigador adscrito a la Escuela de Estudios Superiores de Jojutla, de la Universidad Autónoma del Estado de Morelos (UAEM). Correo electrónico roque_lex@hotmail.com

Crisóforo Álvarez Violante es Maestro en Impuestos. Actualmente es profesor investigador adscrito a la Escuela de Estudios Superiores de Jojutla, de la Universidad Autónoma del Estado de Morelos (UAEM). Correo electrónico crisof2580@hotmail.com

MAXIMIZACIÓN DE VIDA DE ANAQUEL PARA CRECIMIENTO DE UNA PYME EN EL ESTADO DE TLAXCALA

Zaira Martínez Súñer, Instituto Tecnológico de Apizaco
Jorge Luis Castañeda Gutiérrez, Instituto Tecnológico de Apizaco
José Adrián Trevera Juárez, Instituto Tecnológico de Apizaco
Miguel Ángel Lozada Rodríguez, Instituto Tecnológico de Apizaco

RESUMEN

En la actualidad, se aplican estrategias administrativas para el manejo de las empresas, pero no sólo para macroempresas sino también para las pequeñas y medianas empresas (PYME), éstas representan a nivel mundial, el segmento de la economía que aporta el mayor número de unidades económicas y personal ocupado; es por ello que el impulsar su desarrollo que es de vital importancia, surge la necesidad de fortalecer su desempeño productivo; ya que inciden de manera fundamental en el comportamiento económico. En México, el fracaso o éxito de estas interfieren en el comportamiento económico así como en la estabilidad social. Para el caso de las empresas del sector alimenticio en el Estado de Tlaxcala, la mayoría produce los alimentos de forma artesanal por lo que al buscar comercializarlos fuera del nicho local existe una limitante: "el tiempo de vida útil". Mejorar sus productos mediante tecnologías de conservación brinda la oportunidad de prolongar la duración de los alimentos propiciando la oportunidad de ampliar la oferta en el mercado, obtener mejor posicionamiento pero sobre todo la posibilidad de expandir el mercado meta.

JEL M11, O14, O32, L17

PALABRAS CLAVE: Vida de Anaquel, Pyme, Comercialización, Mercado Meta

MAXIMIZATION OF SHELF LIFE FOR GROWTH OF A SME IN THE STATE OF TLAXCALA

ABSTRACT

At present, administrative strategies are applied for the management of companies, but not only for macro-enterprises but also for small and medium-sized enterprises (SMEs). These represent, at the global level, the segment of the economy that contributes the greatest number of economic and Busy staff; consequently that the impelling its development is of vital importance and arises the need to strengthen its performance since they fundamentally affect in the economic behavior. In Mexico the failure or success of these interfere in economic behavior as well as social stability. For the case of the companies of the food sector of the state of Tlaxcala, the majority produces the food of artisan way so that when looking for to commercialize them outside the local niche there is a limiting, the shelf life. Improving its products through conservation technologies provides the opportunity to extend the duration of food by providing the opportunity to expand the offer in the market, obtain better positioning but above all the possibility of expanding the target market.

KEYWORDS: Shelf Life, Smes, Marketing, Meta Market

INTRODUCCION

En la actualidad se aplican estrategias administrativas para el manejo de las empresas pero no sólo para macroempresas sino también para las pequeñas y medianas empresas (PYME). Para identificarlas existen criterios de clasificación. Aunque en cada país son diferentes, de manera general se emplea el número de trabajadores para estratificar los establecimientos así como tamaño, ventas anuales y /o activos fijos. Las PYMES tienen alta presencia en el sector económico por lo cual su crecimiento beneficia ampliamente no sólo a la empresa sino al sector industrial del país. Es por ello, que los microempresarios han comenzado a buscar estrategias de mercado, un ejemplo es ampliar los horizontes de comercialización e incrementar las ventas. Dentro del sector alimenticio, se busca mejorar constantemente los productos finales para estar siempre a la vanguardia y lograr conservar al consumidor final. Ofertar alimentos con características diferentes a los de la misma gama asegura captar la atención del cliente.

Existen obstáculos para el crecimiento de las PYMES como lo son el uso de la tecnología, una herramienta que ha hecho revolucionar el mundo y hacerlo globalizado. En el caso de aquellas que se enfocan a la transformación de alimentos los estándares de fabricación del producto son estáticos, es decir, no emplean la innovación de alimentos para evitar cambios en el mismo. Esta es una medida que se deberían utilizar más para generar procesos productivos enfocados a mejorar los productos ofertados en el mercado o simplemente para ser empresas más competitivas. El mejoramiento de un producto mediante tecnologías proporciona beneficios hacia las empresas como: amplitud de oferta en el mercado, mejor posicionamiento y oportunidad de expandir el mercado meta. Sin embargo, no todos los microempresarios están dispuestos a adaptar sus productos a los requerimientos de la empresa. Para las empresas alimentarias es relevante mantener el producto vigente en el mercado, es decir, que continúe en el gusto de los consumidores. Extender la conservación de los alimentos permite generar una mejor comercialización, reducir costos de venta y generar ahorros en el consumidor. En este caso de estudio, se tiene un producto artesanal de granola y se pretende maximizar la vida de anaquel sin el uso de aditivos químicos, para expandir el nicho de venta y así generar un crecimiento potencial de esta PYME manteniendo la producción de tipo artesanal.

REVISIÓN LITERARIA

La pequeña y mediana empresa, tiene una creciente importancia mundial en lo social, político y económico. Ejemplos de ello son las numerosas iniciativas gubernamentales y de la iniciativa privada que han surgido para apoyar a este tipo de empresas. Organismos multinacionales, como la OCD (Organización de Cooperación y Desarrollo Económico), la APEC (Asia Pacific Economic Cooperation) y el Fondo de Cooperación Económica Asia-Pacífico (MARTÍNEZ, 2008). En México las PYMES, constituyen la columna vertebral de la economía nacional por los acuerdos comerciales que ha tenido México en los últimos años y asimismo por su alto impacto en la generación de empleos y en la producción nacional. De acuerdo con datos del Instituto Nacional de Estadística y Geografía, en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son PYMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país (PROMÉXICO, 2015). La denominación de alimento artesanal fue definido por la Organización Mundial Aduanera (1997) (WCO por sus siglas en inglés) con el objetivo de apoyar a los agentes aduanales en la clasificación de productos elaborados a mano como: elaborado por artesanos, completamente a mano o con la ayuda de herramientas manuales o mecánicas, tanto como que la contribución directa del artesano permanezca como el componente substancial del producto terminado. Son elaborados sin restricción en términos de cantidad y utilizando materias primas de recursos renovables (WCO, 1997).

Es un hecho que los productores de estos alimentos en los países con economías emergentes han sido afectados de manera dramática por la internacionalización de la economía mundial, no solamente por su incapacidad para competir con compañías grandes, sino también por las diferencias tecnológicas y

financieras entre estos grupos. El apoyo a las prácticas tradicionales de producción se ha propuesto como una estrategia de autoempleo efectiva para productores rurales de países con economías emergentes (Barkin, 2001; Boucher y Requier–Desjardins, 2005).

METODOLOGÍA

La tecnología en conservación de alimentos es la aplicación de las ciencias físicas, químicas y biológicas al procesado y conservación de los alimentos para al desarrollo de nuevos y mejores productos alimentarios. Producir productos alimentarios en conjunto con estas tecnologías proporciona una amplitud en la oportunidad de comercialización del mismo. Una PYME que desee distribuir sus productos debe contar con procesos logísticos, los cuales permiten apoyar y generar competitividad en cada estrategia planteada. El desarrollo de estos procesos implica generar valor en reducción de tiempo y costo, así como una correcta planeación de distribución, mantener procesos lineales y flexibles, concluyendo en la satisfacción del usuario final (Sarria, 2012) Por ello, la vida útil se reconoce como un factor importante, una variable independiente que tiene una correlación con el periodo de distribución. Es decir, entre más alta sea la vida de anaquel más tiempo se tendrá desde la fabricación del producto hasta la distribución al comprador final. El caso de estudio se aplica a una empresa de productos alimenticios del giro de apicultura, donde los procesos de elaboración de sus productos son artesanales y la formulación de los estos es totalmente orgánica y casera. Esta PYME genera diferentes productos, para este proyecto y dada la naturaleza de la investigación se elige el "producto artesanal 1". Existen diferentes métodos de conservación, como se representa en la figura 1, que ayudan a retardar el deterioro de los alimentos. Para maximizar de vida de anaquel del producto artesanal 1 se propone evaluar la vida inicial, aplicar las tecnologías de alimentos adecuadas para este alimento y realizar una evaluación final para determinar el porcentaje de aumento en el tiempo de deterioro del mismo, como se muestra en la figura 2.

Figura 1: Métodos de Conservación de Alimentos

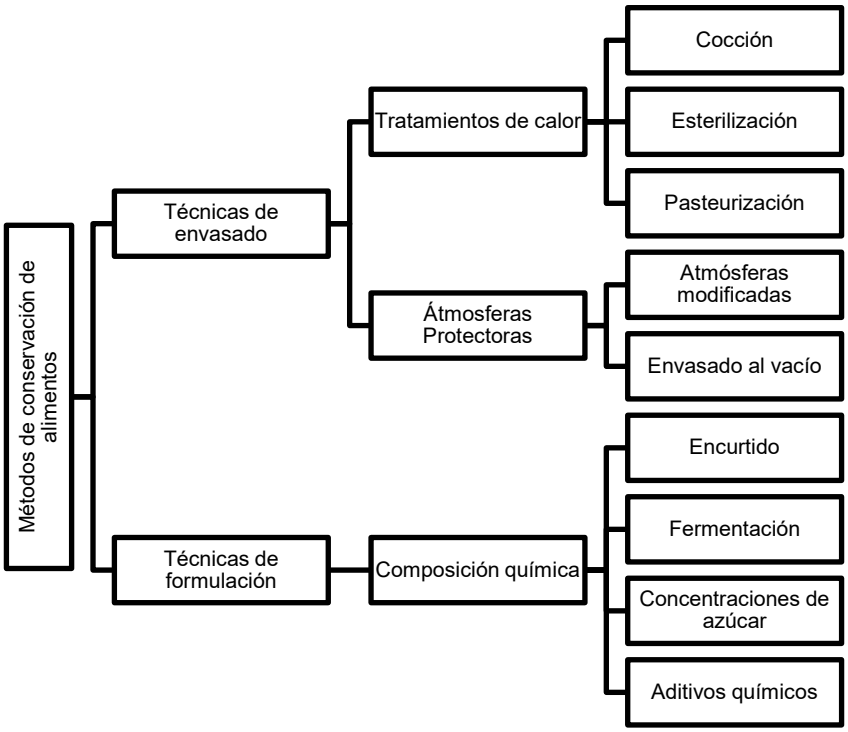
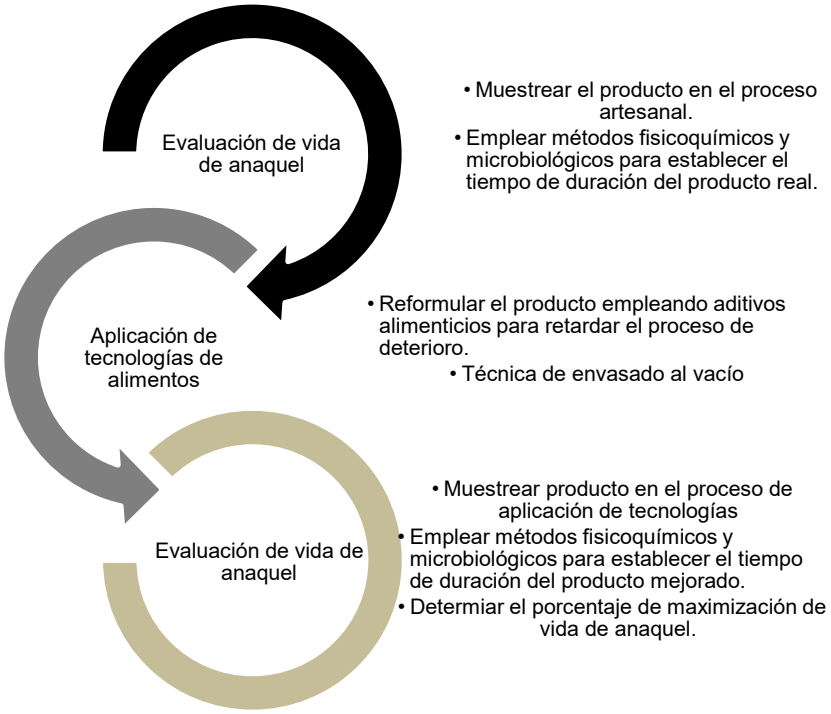


Figura 2: Proceso de Maximización de Vida de Anaquel



Una vez prolongada la vida de anaquel se procede a evaluar y realizar un diagnóstico de la empresa para conocer la capacidad de producción, volumen de ventas, tecnología y logística del producto artesanal 1. Posteriormente se deben identificar los mercados potenciales en la zona centro-sur del país, mediante un estudio de mercado, con la finalidad de establecer los estados con viabilidad de comercialización, así poder generar una propuesta de plan estratégico de logística de distribución Suponiendo que este plan se aplique se medirá el volumen de venta contrastándolo con el actual, que es de 150 kilogramos semanales. Se estima que al distribuir este producto alimenticio fuera del estado de Tlaxcala, se incrementen las ventas al menos a 1 tonelada mensual. Para poder cubrir estas metas de producción, la empresa ha mecanizado algunos procedimientos en la fabricación sin alterar la formula químicamente y conservando las cualidades de un alimento artesanal, dando oportunidad a En conclusión, la aplicación

IDENTIFICACIÓN Y MEDICIÓN DE RIESGO FINANCIERO EN PYMES

Manuel Guillermo López Pita, Corporación Universitaria Minuto de Dios

RESUMEN

Las pequeñas y medianas empresas (PYMES) representan el 94% de las empresas en Colombia, y generan alrededor del 63% de los empleos directos, siendo de gran relevancia para la economía del país. Pese a su importancia la gestión de riesgos financieros para este tipo de empresas es reducido, dado su naturaleza y características (Restrepo M., Valencia C., & Vanegas L., 2015). En este sentido, el presente trabajo busca identificar las relaciones existentes entre las decisiones financieras y los resultados de la organización en términos de rendimiento, Con el fin de proponer criterios que determinen la existencia de riesgo de pérdida. Para lo cual, se toma la información financiera reportada por las empresas a la Superintendencia de Sociedades a través del Sistema de información y reporte empresarial (SIREM), se clasifican las empresas por el tamaño del activo, y se calculan los índices financieros, como medida de las decisiones gerenciales, luego mediante variables dummy se hace un análisis probit por sector, siguiendo en parte la metodología propuesta por Díaz & Palomo Zurdo, (2014) y Chamorro& López, (2015). En esta ponencia se presentan los avances que corresponden a la revisión de literatura que permiten entender los riesgos financieros que enfrentan las PYMES en Colombia.

PALABRAS CLAVES: Riesgo Financiero, Gestión de Riesgo, Generación de Valor, Pymes.

IDENTIFICATION AND MEASUREMENT OF FINANCIAL RISK IN SMEs

ABSTRACT

Small and medium-sized enterprises (SMEs) represent 94% of companies in Colombia, and generate about 63% of direct jobs, being of great relevance for the country's economy. Despite its importance, financial risk management for this type of companyis scarce, given its nature and characteristics (Restrepo M., Valencia C., & Vanegas L., 2015). In this sense, the present paper seeks to identify the relationships between the financial decisions and the results of the organization in terms of performance, in order to propose criteria that determine the existence of risk of loss. For that, It take the financial information reported by the companies to the Superintendencia de Sociedades is taken through the Information and Business Reporting System (SIREM), the companies are classified by the size of the asset, and the financial indexes are calculated as a measure of the managerial decisions, then by means of dummy variables a probit analysis is made by sector, following in part the methodology proposed by Díaz & Palomo Zurdo, (2014) and Chamorro & López, (2015). This paper presents the advances that correspond to the literature review that allow to understand the financial risks faced by SMEs in Colombia.

JEL: G32, G33, M21, M42,

KEYWORDS: Financial Risk, Management Risk, Value Added, Smes.

INTRODUCCIÓN

Las PYMES presentan un conjunto de características entre las cuales se cuenta con que el dominio de las decisiones está en manos del mismo dueño de la empresa y su familia, al igual que el acceso a mercados financieros se limita al mercado bancario, también, porque el empresario tiene una preferencia por financiar vía patrimonio y deudas de corto plazo para mantener el control de la empresa (Vera C., Melgarejo M., & Mora R., 2014). Por su parte, Restrepo & Vanegas, (2009) concluyen que las PYMES del Valle de Aburra destruyen valor a la economía, dado que el Rendimiento Sobre el Activo (ROA) es menor que el costo de financiación, a pesar que el acceso a crédito es limitado (Beck & Demirguc-Kunt, 2006). Esto se puede atribuir a que las tasas de interés que deben asumir este tipo de empresas es alto dado su perfil de riesgo, sin embargo, no se cuenta con herramientas suficientes para la medición de riesgo financiero en las PYMES (Altman, Sabato, & Wilson, 2010).

METODOLOGIA

Como metodología de investigación se proponen dos etapas, una descriptiva de la situación financiera de las empresas mediante la aplicación de razones financieras a los estados financieros reportados por las empresas al Sistema de Información y Registro Empresarial (SIREM) gestionado por la Superintendencia de Sociedades de Colombia. Una vez hecha la descripción se aplicará un análisis probit que permite identificar la probabilidad de quiebra asociados a indicadores de endeudamiento y liquidez que muestren patrones riesgosos a lo largo del tiempo.

REFERENCIAS

Altman, E. I., Sabato, G., & Wilson, N. (2010). The Value of non-financial information in small and medium-sized enterprise risk management. The Journal of Credit Risk, 6(2), 95–127.

Beck, T., & Demirguc-Kunt, A. (2006). Small and medium-size enterprises: Access to finance as a growth constraint. Journal of Banking and Finance, 30(11), 2931–2943. http://doi.org/10.1016/j.jbankfin.2006.05.009

Chamorro Futinico, J. C., & López Pita, M. G. (2015). Evaluación de la Eficiencia Financiera en Cuatro Sectores de Clase Mundia. Revista Saber, Ciencia Y Libertad, 10(2), 159–175.

Díaz, J. T., & Palomo Zurdo, R. (2014). Análisis del riesgo financiero en las PYMES – estudio de caso aplicado a la ciudad de Manizales. Revista Lasallista de Investigación, 11(2), 78–88. Retrieved from http://repository.lasallista.edu.co:8080/ojs/index.php/rldi/article/view/670

Restrepo, J., & Vanegas, J. (2009). Análisis del Perfil Financiero de las Pymes del Valle del Aburra y su Acceso al Crédito : Una Aproximación Empírica. Ingeniería Industrial. Actualidad Y Nuevas Tendencias, 1(3), 43–54.

Restrepo M., J. A., Valencia C., M., & Vanegas L., J. G. (2015). Análisis del riesgo financiero de las pequeñas y medianas empresas industriales en Colombia: estudio del sector Químico. Revista Criterios, 22(1), 345–366.

Vera C., M. A., Melgarejo M., Z. A., & Mora R., E. H. (2014). Acceso a la financiación en Pymes colombianas : una mirada desde sus indicadores financeros. Revista Innovar Jourrnal, 24, 149–161. http://doi.org/10.15446/innovar.v24n53.43922

BIOGRAFIA

Manuel Guillermo López Pita es Estudiante de cuarto semestre de la Maestría en Finanzas de la Universidad Externado de Colombia, Magister en Educación de la Universidad Nacional de Colombia y Administrador de Empresas Agropecuarias de la Universidad Pedagógica y Tecnológica de Colombia. Profesor Investigador de la Corporación Universitaria Minuto de Dios adscrito al programa de Tecnología en Costos y Auditoria - Bogotá.

DIVERSIDAD DEL APRENDIZAJE ESTRATEGIA DE GESTIÓN CULTURAL PARA GENERAR PROMOTORES TURÍSTICOS EN QUERÉTARO

Mónica María Muñoz Cornejo, Universidad Autónoma De Querétaro
Eduardo Núñez Rojas,Universidad Autónoma De Querétaro
Elvira Silvia Pantoja Ruiz, Universidad Autónoma De Querétaro

RESUMEN

El propósito de este trabajo es generan y planear el diseño de estrategias que permitan la conservación, desarrollo y promoción de una conciencia turística entre la población, realizando actividades didácticas y culturales dirigidas a niños, niñas y jóvenes para promover la valoración de la riqueza del patrimonio cultural y natural del estado de Querétaro. Bajo este marco, se plantea la propuesta de organizar e implementar un programa de "Conferencias de sensibilización para generar promotores turísticos", dirigidas y llevadas a cabo por jóvenes universitarios que a su vez se constituyan como facilitadores a fin de informar a los niños, niñas y adolescentes queretanos con la finalidad de desarrollar una conciencia turística al aprender, conocer y valorar la riqueza cultural, histórica y natural con la que cuenta su Estado y transformarlos así, en promotores turísticos de su ciudad. El comportamiento descrito es una oportunidad para coadyuvar, al Plan Estatal de Desarrollo Querétaro 2016-2021 de posicionar y consolidar al estado como un multidestino turístico nacional e internacional, contribuir a la generación de empleos, al desarrollo del sector y a la derrama económica.

PALABRAS CLAVE: Diseño de Estrategias, Conferencias de Sensibilización, Promotores Turísticos.

SUMMARY

The purpose of this work is to generate and plan the design of strategies that allow the conservation, development and promotion of a tourist awareness among the population, carrying out didactic and cultural activities aimed at children and young people to promote the valuation of heritage wealth Cultural and natural state of Querétaro. Under this framework, the proposal is proposed to organize and implement a program of "Awareness-raising conferences to generate tourism promoters", directed and carried out by university students who in turn become facilitators in order to inform children And adolescents with the purpose of developing a tourist conscience to learn, to know and to value the cultural, historical and natural richness with which their State counts and to transform them thus, in tourist promoters of their city.The described behavior is an opportunity to contribute, To the State Plan of Development Querétaro 2016-2021 to position and consolidate the state as a multi-destination national and international tourism, contribute to the generation of jobs, the development of the sector and the economic pumping.

KEY WORDS: Strategy Design, Awareness Conferences, Tourism Promoters

INTRODUCCIÓN

La propuesta del presente trabajo, es generan y planear el diseño de estrategias que permitan la conservación, desarrollo y promoción de una conciencia turística; entendida como el conjunto de actitudes y comportamientos de los habitantes de un lugar turístico, que humanizan la recepción de turistas a través

de la hospitalidad y comprensión (La Secretaría de Turismo en este glosario agrupa los principales conceptos que se utilizan en el sector turismo del país, tomando como fuente las definiciones usadas por la Organización Mundial de Turismo (OMT), así como las expresadas en los documentos de la Cuenta Satélite del Turismo en México, que es realizada por el Instituto Nacional de Estadística y Geografía (INEGI). http://www.datatur.sectur.gob.mx/SitePages/Glosario.aspx). Para ello, se propone como estrategia realizar actividades didácticas y culturales dirigidas a niños, niñas y jóvenes para promover la valoración de la riqueza del patrimonio cultural y natural del estado de Querétaro, a través de la implementación de un programa de Conferencias de sensibilización para generar promotores turísticos en la ciudad de Querétaro, dirigidas y llevadas a cabo por jóvenes universitarios que a su vez se constituyan como facilitadores, a fin de sensibilizar e informar a los niños, niñas y adolescentes queretanos desarrollando en ellos una conciencia turística al aprender, conocer y valorar la riqueza cultural, histórica y natural de su región y de su estado; convertirlos así en promotores turísticos de su ciudad, al correlacionar adecuadamente a los turistas con las comunidades receptoras, con su entorno natural y cultural para impulsar el desarrollo regional, nacional e internacional. Coadyuvando con esta propuesta al Plan Estatal de Desarrollo Querétaro 2016-2021 de posicionar y consolidar al estado como un multidestino turístico, atraer un mayor número de turistas nacionales e internacionales, contribuir al desarrollo de negocios en el sector, a la generación de empleos, a la derrama económica y al Programa Sectorial de Turismo (PROSECTUR) 2013-2018 (El PROSECTUR 2013-2018 se inscribe en el esfuerzo de planeación estratégica de la Administración Pública Federal y se deriva del PND 2013-2018, específicamente del objetivo 4.11 que dispone, "Aprovechar el potencial turístico de México para generar una mayor derrama económica en el país" Prosectur_2013_2018.pdf). El desarrollo de la una conciencia turística requiere de la participación de todos los actores de la población e implica un fuerte compromiso por parte de los miembros de la misma comunidad en la búsqueda de mejores condiciones y poder obtener de ella los beneficios que es capaz de generar, dedicándole la atención necesaria para convertirla en la actividad sustentable que debe ser.

Objetivos

Generan y planear el diseño de estrategias que permitan la conservación, desarrollo y promoción de una conciencia turística. Vincular funciones sustantivas de los estudiantes universitarios al interior del entorno social en donde la formación integral, el espíritu emprendedor y el compromiso con la sociedad y las generaciones presentes y venideras son prioridad para impulsar el desarrollo sostenible a nivel regional, nacional e internacional bien estructurado. Proporcionar en los niños, niñas y adolescentes de instituciones Educativas de Nivel Básico y Medio, información y conocimientos necesarios que les permitan sensibilizarse y desarrollar en ellos una conciencia turística al aprender, conocer y valorar la riqueza cultural, histórica y natural de su Estado. Formar promotores turísticos con una conciencia turística de su ciudad.

Marco Referencial

El Turismo Como Valioso Motor del Desarrollo

Desde los orígenes del hombre, éste se ha visto impulsado a trasladarse debido a una diversidad de necesidades y factores como la caza, la religión, el comercio, las guerras, el ocio, entre otros. Sin embargo, es hasta la segunda mitad del siglo XX cuando el turismo surge como un fenómeno de masas; el desarrollo de las comunicaciones y el progresivo crecimiento de las relaciones comerciales entre los distintos mercados mundiales detonaron como actividad económica desarrollo al turismo. Es una actividad que ha significado, en los últimos años, una importante oportunidad de crecimiento y desarrollo económico para todas las naciones del planeta, permite elevar la calidad y el nivel de vida de los habitantes de las zonas turísticas, de ahí el peso e importancia y necesidad para todas las naciones. Durante las seis últimas décadas, el turismo ha experimentado una continua expansión y diversificación, convirtiéndose en uno de los sectores económicos de mayor envergadura y crecimiento del mundo. Es un sector clave para el desarrollo

y el progreso socioeconómico de cualquier región crea empresas, puestos de trabajo, genera ingresos de exportación y la ejecución de infraestructuras(World Travel & Tourism Council (WTTC) y Organización Mundial del Turismo (OMT-UNWTO). Este sector se ha caracterizado por su crecimiento prácticamente ininterrumpido a lo largo del tiempo, a pesar de crisis ocasionales de diversa índole, se puede apreciar su fortaleza. Datos proporcionados por World Travel & Tourism Council (WTTC), las llegadas de turistas internacionales a escala mundial han pasado de 25 millones en 1950 a 278 millones en 1980, 674 millones en 2000 y 1.186 millones en 2015. De forma similar, los ingresos por turismo internacional obtenidos por los destinos de todo el mundo han pasado de 2.000 millones de dólares de los EE.UU. en 1950 a 104.000 millones en 1980, 495.000 millones en 2000 y 1.260.000 millones en 2015. El turismo es una categoría importante del comercio internacional de servicios. Además de los ingresos obtenidos en los destinos, el turismo internacional generó otros 211.000 millones de dólares de los EE.UU. en exportaciones por servicios de transporte internacional de pasajeros prestados a no residentes en 2015, lo que eleva el valor total de las exportaciones turísticas a 1,5 billones de dólares de los EE.UU., o a 4.000 millones de dólares. El turismo internacional representa hoy por hoy el 7% de las exportaciones mundiales de bienes y servicios, frente al 6% de 2014. Como categoría mundial de exportación, el turismo ocupa el tercer puesto, tan solo por detrás de combustibles y de productos químicos, y por delante de alimentación y de la industria de automoción. En muchos países en desarrollo, el turismo es incluso el primer sector en exportaciones (Organización Mundial del Turismo (OMT-UNWTO).

El Turismo en México

Cabe señalar que el turismo es una parte importante de la agenda de México. Por lo que el año 2011, como parte del plan estratégico, se decretó como el Año del Turismo en México. Actualmente, México es reconocido por el turismo de sol y playa pero existen señales de su agotamiento. Existen áreas de oportunidad para desarrollar productos turísticos atractivos y sustentables en el campo del turismo cultural, de negocios, ecoturismo y aventura, turismo de salud, deportivo y de lujo. México cuenta con un importante patrimonio natural, histórico y cultural que lo sitúa como un destino que ofrece una amplia gama de productos. A pesar de ello, uno de los factores que explica la baja competitividad turística, se asocia a la concentración de la actividad en distintas dimensiones. En los últimos 20 años, la oferta de alojamiento se duplicó en el país, sin embargo la distribución territorial de los cuartos disponibles para hospedaje se encuentra en destinos de litoral. Es decir, existe una alta concentración de la oferta en productos de sol y playa que centraliza buena parte de los servicios turísticos. Esta tendencia no sólo implica el desaprovechamiento del capital turístico, también se ve reflejada en la demanda y los mecanismos de promoción y comercialización.

De acuerdo con información del Sistema Nacional de la Información Estadística del Sector Turismo de México (Datatur), 65% de los turistas extranjeros se alojaron en destinos de sol y playa en 2012, de los cuales el 77% prefirieron tres destinos: Riviera Maya (38%), Cancún (29%) y Los Cabos (10%). En el caso del turismo doméstico la proporción es distinta. Durante el mismo año, únicamente el 31% se hospedó en destinos de sol y playa. Los destinos predilectos por orden de importancia fueron: Acapulco (30%), Veracruz (15%), Cancún (12.1%), Mazatlán (8.1%) y Puerto Vallarta (7.2%).

El Turismo en Querétaro

En lo que respecta al turismo, Querétaro, ha tenido un crecimiento muy superior al promedio nacional en los últimos 10 años, pasando de 2,367 millones de pesos (mdp) de derrama económica en 2004 a 8,382 mdp en 2014. Lo anterior implica un crecimiento de 3.54 veces en diez años, según el Anuario Estadístico y Geográfico por Entidad del INEGI 2014. Querétaro llegó a ser el primer lugar en ocupación hotelera dentro de los destinos turísticos sin playa en el período 2007-2009. Respecto al número de visitantes se ha incrementado de 1,008,620 turistas en 2004 a 1,830,469 reportados en el año 2014, de igual manera el número de habitaciones pasó de 7,638 en 2004 a 12,824 habitaciones en el 2014. Actualmente el Estado se

ubica en el 6º lugar en ocupación hotelera de destinos del interior. Uno de los principales retos es incrementar la ocupación hotelera en el Estado, ya que en 2007 llegó a ser del 56% y en 2014 se redujo al 52%, esto debido a un crecimiento acelerado de la oferta que no ha podido ser compensado por un crecimiento equivalente de la demanda. En los últimos diez años se han construido más de 5,000 nuevas habitaciones en la entidad lo cual representa un crecimiento de 67%.

El reto para este sector es recuperar el nivel de ocupación de su máximo histórico. En el Estado en 2015 la oferta de habitaciones ascendió a 13,874 en 437 establecimientos de hospedaje. En cuanto al porcentaje de ocupación promedio, en el mismo año fue 50%. La llegada de turistas se incrementó un 8%, pasando de 1,830,469 a 1,974,816 entre 2014 y 2015. La derrama económica aumentó en este mismo periodo en un 7%, pasando de 8,382.7 mdp a 8,941.7 mdp respectivamente, con base en información de la Secretaría de Turismo, 2015. Querétaro es un estado que ha desarrollado un perfil turístico de gran potencial. Su riqueza histórica, patrimonio monumental, entorno natural y la amplia oferta artística y cultural lo enmarcan en un destino turístico atractivo para diferentes segmentos del mercado a nivel local, nacional e internacional, por ello se debe fortalecer al sector para lograr una mayor aportación a la economía del estado. Con estrategias adecuadas y eficientes en colaboración autoridades, empresarios, organizaciones e instituciones en general deben establecer y celebrar convenios para fortalecer todas aquellas actividades que fomenten y promuevan la actividad turística y con ello se incrementen y mejoren los servicios turísticos en nuestro estado.

Cultura Turística Como Estrategia De Desarrollo En México

El turismo cultural forma parte del creciente movimiento turístico mundial; en las últimas décadas, se han adoptado el turismo cultural como un mecanismo para su desarrollo, pues se han visto los beneficios de esta actividad (Scarpaci, 2005, citado por Bailey, 2008). La Cultura Turística tiene su fundamento desde la perspectiva del desarrollo sustentable, concebido como la adecuada administración de los recursos (naturales, materiales, financieros y humanos), de manera que se logre la mayor satisfacción del visitante y el mayor beneficio para la comunidad receptora. El turismo cultural es una forma de turismo que empieza a ser reconocida como otra categoría a finales de los años setenta, cuando los comerciantes y los investigadores del turismo descubren que había personas que viajaban específicamente para obtener un entendimiento más profundo de la cultura o el patrimonio del destino (Tighe 1986, citado por Mckercher y du Cros, 2002). Por la importancia que ha adquirido y su incremento en el ámbito económico, social, medioambiental y cultural, se ha convertido en uno de los principales apoyos en la vida de las ciudades históricas. Esta estrategia turística que permite correlacionar adecuadamente a los turistas con las comunidades receptoras y con su entorno natural y cultural. Por ello, la relación entre ciudad y turismo es cada vez más estrecha (Díaz, 2007; Troitiño, 1995). En México se presenta entonces como una necesidad, orientada a que las comunidades (incluyendo a niños y jóvenes) participen en un proceso de aprendizaje que les permita estar mejor preparadas para comprender, implicarse y participar exitosamente en la actividad turística (SECTUR, 2010).

Elementos de la Cultura Turística

La Secretaria de Turismo a través de la Dirección General de Comunicación Social (2011), establece que la cultura turística contará los siguientes elementos:

Conocimientos: referidos a las experiencias asimiladas que constituyen la preparación de quienes participan en el turismo (comunidad receptora o anfitriones) para brindar servicios con calidad, y éstos pueden ser:

Históricos y Geográficos
Sobre los recursos, factores y repercusiones del turismo
Sobre las características de la nación, región o localidad en la cual se vive.
Técnicas y métodos de administración y operación de los servicios turísticos.

Valores: aquellos elementos emotivos compartidos, basados en ciertos principios éticos y que motivarán a brindar servicios con calidez:

Como resultado de la asimilación personal y colectiva de conocimientos y valores, existirán ciertas actitudes que le dan sentido en la práctica a la cultura turística:

Compromiso,
Constancia,
Disciplina,
Honradez,
Orgullo,
Respeto,
Responsabilidad, y
Vocación de servicio.
Amabilidad: reflejada en el trato afectuoso y cordial.

Cortesía: que evidencia demostraciones de respeto.

Eficiencia: la facultad para prestar servicios en tiempo y forma al contar con las habilidades y destrezas necesarias.

Disposición: el actuar con plena conciencia y conocimiento de la importancia de la labor de cada quién.

Profesionalismo: el factor humano aplicando su experiencia y emotividad en el marco de sus labores.

El ambiente turístico de una localidad, derivado de la formación y la participación individual y social de los individuos, estará sustentado en un clima especial de cordial hospitalidad, calidad y competitividad, y se orientará a tener turistas totalmente satisfechos. Para poder lograr este efecto deseable en las comunidades receptoras, antes habrá que partir de los individuos, promoviendo no un cambio o transformación radical en sus hábitos, sino más bien, estimulando la comprensión y asimilación de la cultura turística.

Alcances o Efectos de la Cultura Turística

Según este esquema, la **cultura turística** involucra una espiral creciente que gira en torno al desarrollo sustentable:

A partir de la difusión de conocimientos y valores, se generan actitudes que se manifiestan en una mejor comprensión del turismo y sus implicaciones, y a la valoración y adecuada administración del patrimonio turístico.

Esto trae consigo la integración de una oferta de servicios diversificada, adaptable al medio y a la identidad de los anfitriones, que permitirá atender con más eficiencia al turista, lo cual puede propiciar mayores corrientes de visitantes.

Los beneficios de diversa índole generados por este proceso favorecerán la consolidación de productos y destinos turísticos, y por ende la sustentabilidad para las comunidades.

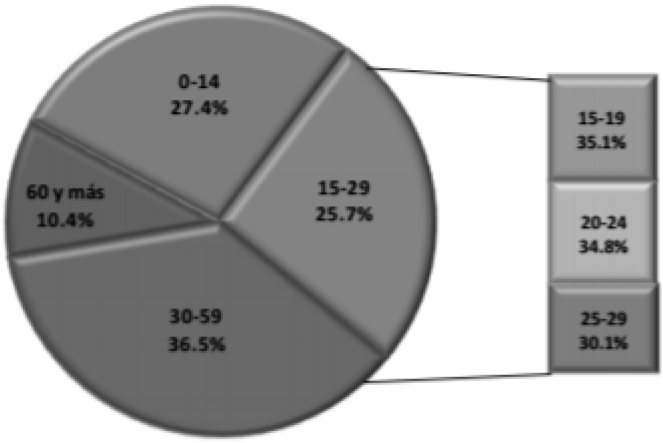
La gran tarea es la de relacionar a los diferentes sectores de la sociedad: gobiernos federal, estatal y municipal, organismos no gubernamentales, sector académico e iniciativa privada para que se constituyan como promotores de la cultura turística.

Trascendencia de la Intervención de Niños, Niñas y Jóvenes en la Cultura Turística

En México viven más de 37 millones de jóvenes, población que ha marcado tendencias y transiciones culturales, económicas y sociales, tanto en nuestra sociedad como en muchas otras latitudes. Hoy en día la mayor parte de la población en México está constituida por gente joven, según la información de la Encuesta Intercensal, mostró que en 2015, el monto de la población joven de 15 a 29 años en nuestro país ascendió a 30.6 millones, que representan poco más de la cuarta parte (25.7%) de la población a nivel nacional. Del total de la población joven, 35.1% son adolescentes (15 a 19 años), 34.8% son jóvenes de 20 a 24 años y 30.1% tienen de 25 a 29 años de edad. Considerando la población total de cada entidad, Quintana Roo cuenta con la mayor proporción de población joven de 15 a 29 años (28.5%), seguida por Querétaro (27.3%), Chiapas y Aguascalientes (26.9%) y Guanajuato (26.8%). En tanto, Tamaulipas (24.4%) y la Ciudad de México (23.7%) son las entidades con el menor porcentaje de población joven. Ver **Gráfica 1** sobre porcentaje total de la población (http://www.inegi.org.mx/saladeprensa/aproposito/2016/juventud2016_0.pdf)

Gráfica 1

Distribución porcentual de la población total por grandes grupos de edad y distribución de la población joven por grupos quinquenales de edad 2015



Nota: La suma en los grandes grupos de edad es menor a 100 por el no especificado.
Fuente: INEGI. Encuesta Intercensal 2015. Base de datos.

Con respecto a la estructura poblacional, con base en la Encuesta Intercensal del INEGI 2015, en el Estado de Querétaro, según la información más reciente, es que de cada 100 queretanos que residen en el territorio estatal, 28 tienen menos de 15 años (ww.queretaro.gob.mx/BS_ped16-21/pdf/planEstatalDesarrollo_2016-21.pdf). Respecto al nivel de escolaridad de la juventud en México, los datos muestran que el 62.4% de adolescentes cuyas edades fluctúan entre 15 a 19 años asiste a la escuela (Datos de la Encuesta Intercensal 2015. http://www.inegi.org.mx/saladeprensa/aproposito/2016/juventud2016_0.pdf). En la Tabla 1 se presentan los porcentaje total de la población

Tabla 1: Distribucion Porcentual de la Población

Distribución porcentual de la población de 15 a 29 años por grupo quinquenal de edad según nivel de escolaridad
2015

Grupos de edad	Total	Sin instrucción y preescolar	[a] Primaria incompleta	[b] Primaria completa	[c] Secundaria	[d] Media superior	[e] Superior
Total	**100**	**1. 2**	**2. 9**	**8. 3**	**34. 8**	**32. 9**	**19. 4**
15 a 19	100	0.8	2. 3	6. 7	43. 7	41. 8	4. 1
20 a 24	100	1. 2	2. 7	8. 1	29. 3	30. 5	27. 5
25 a 29	100	1. 6	3. 9	10. 2	30. 8	25. 3	27. 8

Nota: El total del nivel de escolaridad no da 100 por ciento debido al no especificado.
[a] Incluye a los jóvenes con al menos un grado no especifico.
[b] Primaria completa incluye a población joven con al menos un grado de primaria técnica terminada.
[c] Incluye a la población joven con secundaria completa o incompleta.
[d] Considera estudios técnicos con secundaria terminada, normal básica y preparatoria completa e incompleta.
[e] Considera estudio técnico superior con preparatoria terminada y estudios.
Fuente: INEGI. Encuesta Intercensal 2015. Base de datos.

La educación formal, que se ofrece a los adolescentes y jóvenes dentro del Sistema Educativo Nacional, brinda conocimientos, habilidades y oportunidades para enfrentar de una mejor manera su vida y la realidad que los circunda, pero también ocupa un lugar central en la socialización e integración de la población. Para una nación joven como México resulta de cada vez más imperiosa la necesidad de inclusión y acercamiento de la juventud en las estrategias locales, regionales, nacionales e internacionales.

MARCO METODOLÓGICO

Modelo de Sensibilización

El Modelo de Sensibilización planteado en el presente trabajo, propone un importante proyecto académico, la propuesta es generan y planear el diseño de estrategias que permitan la conservación, desarrollo y promoción de una conciencia turística. Para ello, se propone como estrategia realizar actividades didácticas y culturales dirigidas a niños, niñas y jóvenes para promover la valoración de la riqueza del patrimonio cultural y natural del estado de Querétaro, a través de la implementación de un programa de Conferencias de sensibilización para generar promotores turísticos en la ciudad de Querétaro, dirigidas y llevadas a cabo por jóvenes universitarios que a su vez se constituyan como facilitadores, a fin de sensibilizar e informar a los niños, niñas y adolescentes queretanos desarrollando en ellos una conciencia turística al aprender, conocer y valorar la riqueza cultural, histórica y natural de su región y de su estado; convertirlos así en promotores turísticos de su ciudad, al correlacionar adecuadamente a los turistas con las comunidades receptoras, con su entorno natural y cultural para impulsar el desarrollo regional, nacional e internacional.

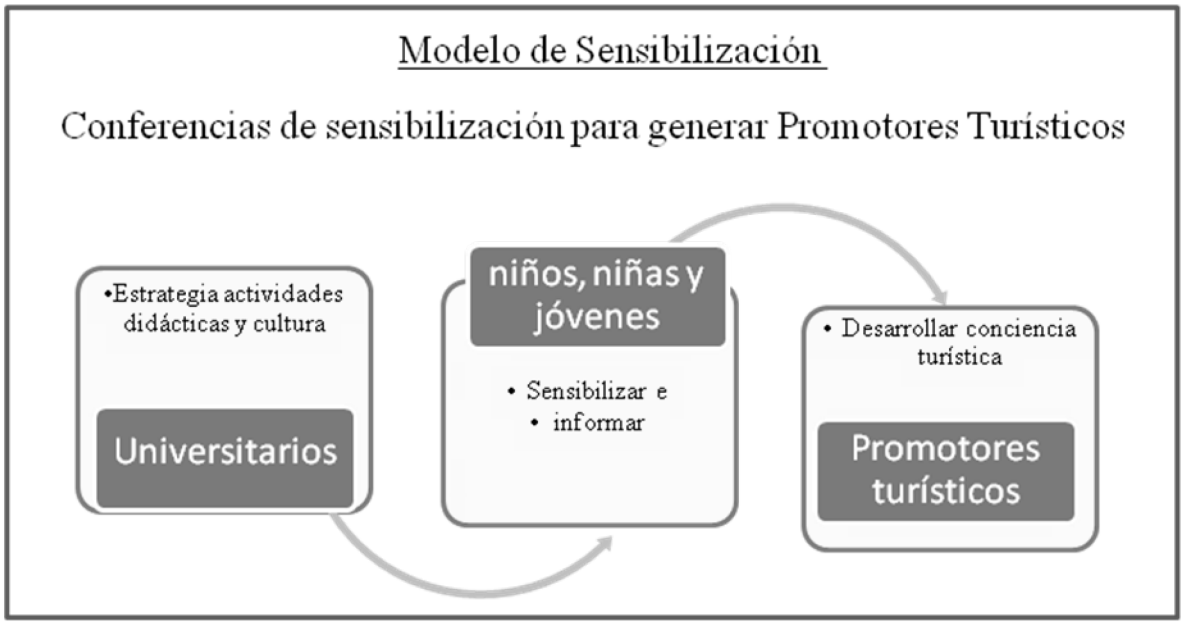


Figura 1. Modelo de Sensibilización. Elaboración propia

En el modelo propuesto, es de carácter:

Secuencial: el modelo comprende varias fases para qué se lleve a cabo las cuales son:

Secuencia para impartición de Conferencia de sensibilización para generar promotores turísticos en la ciudad de Querétaro:

Secuencia para la formación de Estudiantes-Facilitadores-Universitarios

Se formalizará el contacto estudiantes universitarios que deseen impartir conferencia a niños, niñas y adolescentes de Instituciones Educativas a nivel básico y medio, 2) Los estudiantes harán investigación sobre los temas a tratar ya considerados anteriormente, 3) Prepararán su presentación a tratar, 4) Elaborarán un tríptico con información puntual sobre la conferencia a tratar 5) Buscarán apoyo didáctico, referencias, videos y todo aquel material que sirva de soporte a su conferencia, 6) Buscarán la asesoría de un experto en la temática para aprobación de la información a presentar, 7) Presentarán la conferencia en tiempo y forma establecida, 8) Se les llevará cabo un proceso de evaluación sobre las conferencias entre los estudiantes sensibilizados y docentes de las instituciones educativas, 9) se llevará a cabo un proceso de retroalimentación interna con los niños, niñas y adolescentes-alumnos sensibilizadores.

Secuencia para Estudiantes/Sensibilizados: **1)** Reciben la conferencia por parte de los estudiantes/facilitadores en tiempo y forma establecida, 2) Escuchan la conferencia, 3) Se recibe un tríptico con información puntual de la conferencia, 4) Se presentan apoyos didácticos, referencias, videos y todo aquel material que sirva de soporte en la conferencia, 5) Se llevará a cabo un proceso de retroalimentación y dudas sobre la conferencia presentada, 6) Evalúa al estudiante conferencista.

Secuencia para la formación de niños, niñas y jóvenes Promotores Turísticos: Se formalizará el contacto niños, niñas y adolescentes de Instituciones Educativas a nivel básico y medio con sensibilizados en la

secuencia II, que deseen impartir conferencia como promotores turísticos, 2) Los niños, niñas y adolescentes- promotores turísticos, harán investigación sobre los temas para promover la valoración de la riqueza del patrimonio cultural y natural del estado de Querétaro, 3) Prepararán su presentación a tratar, 4) Elaborarán un tríptico con información puntual sobre la conferencia a tratar 5) Buscarán apoyo didáctico, referencias, videos y todo aquel material que sirva de soporte a su conferencia, 6) Buscarán la asesoría de un experto en la temática para aprobación de la información a presentar, 7) Presentarán la conferencia en tiempo y forma establecida, 8) Se les llevará cabo un proceso de evaluación sobre las conferencias entre los estudiantes sensibilizados y docentes de las instituciones educativas, 9) se llevará a cabo un proceso de retroalimentación interna con los niños, niñas y adolescentes- promotores turísticos.

Interinstitucional: la propuesta inicial partirá de la Facultad de Bellas Artes de la Universidad Autónoma de Querétaro, pero se invitarán en Escuelas de Educación Media y Media Superior, Dependencias, Instituciones y ONG, para enriquecer el modelo educativo, con el objetivo de sensibilizar y desarrollar una conciencia turística al aprender, conocer y valorar la riqueza cultural, histórica y natural de nuestro Estado. Planeando estrategias que permitan la conservación, desarrollo y promoción de una conciencia turística y generar niños, niñas y adolescentes como promotores turísticos de su ciudad.

CONCLUSIONES Y REFLEXIONES FINALES

Planear, generar y diseñar estrategias como las plantadas en este trabajo permitirán la conservación, desarrollo y promoción de una conciencia turística, pero específicamente este Modelo de Sensibilización permitirá: Formar estudiantes facilitadores que investiguen, analicen y estructuren información. Formar facilitadores a fin de orientar y guiar a los estudiantes niños, niñas, adolescentes y docentes. A través de esta serie de conferencias los niños, niñas y adolescentes de instituciones de Educación Media y Media Superior, desarrollarán una conciencia turística al aprender, conocer y valorar la riqueza cultural, histórica y natural de su Estado, y Al causar impacto y reflexión se lograra sensibilizarlo para convertirlos en promotores turísticos de su ciudad. La diversidad de las modalidades de acceso al conocimiento constituye, como se ha visto, una de las características más importantes de las sociedades del aprendizaje. Los actores sociales transmiten sus conocimientos y comunican su experiencia en beneficio de las generaciones presentes y futuras para que la sociedad progrese. Para que las sociedades del aprendizaje se desarrollen, es necesaria una cultura del aprendizaje que valore tanto al docente como a los estudiantes, niños, niñas y jóvenes; y se generalice este tipo de relación más allá del marco educativo.

BIBLIOGRAFÍA

Álvarez, Ponce de León Griselda. “México, Turismo y Cultura”. Editorial Diana, México.
Banco de México, Información financiera y económica.

Datos de la Encuesta Intercensal 2015.

Organización Mundial del Turismo (OMT-UNWTO)

Secretaría de Turismo. Estudio de Gran Visión del turismo en México: perspectiva 2020.
World Travel & Tourism Council (WTTC)

REFERENCIAS ELECTRÓNICAS

http://www.sectur.gob.mx/

http://www.sectur.gob.mx/es/sectur/sect_9070_breviario_de_cultura

http://www.datatur.sectur.gob.mx
http://gpr.queretaro.gob.mx/system/files/gpr/Sitios_Interes/Plan%20Queretaro.pdf
www.unwto.org

http://unesdoc.unesco.org/images/0014/001419/141908s.pdf

http://www.inegi.org.mx/saladeprensa/aproposito/2016/juventud2016_0.pdf

http://www.datatur.sectur.gob.mx/SitePages/Glosario.aspx

http://www.Prosectur_2013_2018.pdf

http://www.inegi.org.mx/saladeprensa/aproposito/2016/juventud2016_0.pdf
ww.queretaro.gob.mx/BS_ped16-21/pdf/planEstatalDesarrollo_2016-21.pdf

UNA REFLEXIÓN SOBRE EL COMPORTAMIENTO FINANCIERO DE LAS GRANDES EMPRESAS DEL SECTOR CONSERVAS, PASABOCAS Y CONDIMENTOS EN COLOMBIA

Jorge Alberto Rivera Godoy, Universidad del Valle

RESUMEN

Este artículo tiene como propósito conocer el desempeño financiero de las grandes empresas del sector de conservas, pasabocas y condimentos en Colombia en el período 2010-2015 mediante un estudio de los indicadores contables y valor económico agregado que dan cuenta de su crecimiento y efectividad. Se encuentra que este sector genera rentabilidades contables en cada uno de los años, que fueron incrementadas por un apalancamiento financiero positivo, en beneficio de los propietarios; no obstante, solo en los dos años últimos años se crea valor económico agregado (EVA), haciendo que su valor de mercado agregado (VMA) sea negativo. Este sector es destructor de valor porque la rentabilidad del activo neto operacional es inferior al costo de capital en los primeros cuatro años evaluados, donde la rentabilidad es relativamente constante y el costo de capital descendente, pero en los últimos dos años ambos aumentan de una manera considerable, pero generando un porcentaje de utilidad residual. Los resultados encontrados podrían fortalecerse si se pudieran hacer estudios similares para grupos de empresas con diferente tamaño y ubicación geográfica.

PALABRAS CLAVE: Valor económico agregado (*EVA*), valor de mercado agregado, desempeño financiero, análisis financiero, indicadores financieros de eficiencia, efectividad y eficacia, inductores del EVA, industria de conservas, pasabocas y condimentos.

A REFLECTION ON THE FINANCIAL BEHAVIOR OF THE GREAT COMPANIES OF THE PRESERVES, SNACKS AND SEASONING SECTOR IN COLOMBIA

ABSTRACT

This paper aims to know the financial performance of large companies in the sector of canning, snacks and condiments in Colombia in the period 2010-2015 through a study of accounting indicators and added economic value that account for its growth and effectiveness. It is found that this sector generates accounting returns in each of the years, which were increased by positive financial leverage, to the benefit of the owners; However, it is only in the last two years that aggregate economic value (EVA) is created, making its aggregate market value (VMA) negative. This sector is a value destroyer because the profitability of the net operating assets is lower than the cost of capital in the first four years evaluated, where profitability is relatively constant and the cost of capital going down, but in the last two years both increase in a way considerable, but generating a percentage of residual profit. The results found could be strengthened if similar studies could be done for groups of companies with different size and geographical location.

JEL: G10, M40, L66

KEYWORDS: Economic value added (EVA), market value added, financial performance, financial indicators of efficiency, efficacy, and effectiveness, EVA inductors, preserves, snacks and seasonings industry

INTRODUCCIÓN

Uno de los subsectores más dinámicos de la industria de alimentos es el de conservas, pasabocas y condimentos dado su crecimiento, innovación y gran competitividad, principalmente en aquellas de mayor tamaño, no obstante, es poco lo se sabe de su efectividad financiera y si es creador de valor económico. En este artículo se presenta una síntesis del análisis financiero que se realiza para el período 2010-2015.

Los resultados muestran que las ventas crecieron año tras año, excepto para el último año; se logran rentabilidades contables debido principalmente a una combinación de su rotación de activos y márgenes de utilidad, la cual es ampliada por el apalancamiento financiero.

No obstante, se observan que destruye *EVA* en los primeros cuatro años, dejando como saldo un *VMA* negativo en el sexenio. Esto sucede porque en estos años el rendimiento del activo neto operacional fue inferior al costo de capital, y solo se reversa esta situación entre el 2014-2015, donde se crea *EVA*. Estos hallazgos son contrastados con los del sector alimentos de Estados Unidos de América (EUA).

El contenido del artículo se presenta así: primero, se plantea la metodología seleccionando y definiendo los indicadores financieros apropiados para este estudio; segundo, se muestran los resultados financieros en EUA; tercero, se describe de forma breve el sector conservas, pasabocas y condimentos en Colombia; cuarto, se analizan los indicadores que evalúan el desempeño financiero de este sector en el quinquenio; quinto, se comparan y analizan estos resultados y finalmente se concluye sobre los principales hallazgos de esta investigación.

METODOLOGÍA

Se sigue como método el análisis estático y de tendencias de indicadores contables y de gestión del valor que están más directamente relacionados con la evaluación del desempeño financiero de empresas de un sector económico. Los indicadores contables seleccionados son los de crecimiento, rotación de activos, márgenes de utilidad operacional después de impuestos y neta, rendimiento sobre activos, *ROA*, y rendimiento sobre patrimonio, *ROE*, mientras que los indicadores de gestión del valor escogidos son el valor económico agregado, EVA, y el valor de mercado agregado, VMA.

Los indicadores de crecimiento miden el progreso del sector en relación con las ventas, activos y utilidad neta. La rotación de activos mide la intensidad con que las empresas utilizan sus activos para generar ventas (Wild, Subramanyam & Hasley, 2007, p. 432). Los márgenes de utilidad permiten medir el efecto que tiene los costos y gastos de las empresas sobre la utilidad (Rivera, 2004, p. 37).

Los indicadores *ROA* y *ROE* miden respectivamente los beneficios que recibe la empresa y sus propietarios por la inversión realizada. En el sistema Dupont se establece que el *ROA* es el producto de la rotación de activos y del margen de utilidad operacional; mientras que con el sistema Dupont ampliado, el *ROE* es el producto de la rotación de activos, el margen de utilidad neta y el apalancamiento financiero (Apalancamiento financiero = activo total bruto promedio /patrimonio promedio) (Ross, Westerfield & Jordan, 2014, pp. 62-63; Rivera, 2004, pp. 38, 52).

El *EVA* es la utilidad residual resultante de restar de la utilidad operacional después de impuestos un cargo por la utilización del capital (Stewart, 2000, p. 164), tal como se expresa en la ecuación (1):

$$EVA_t = UODI_t - Cargo\ de\ capital_t, \quad (1)$$

donde $UODI_t$ es la utilidad después de impuestos en el período t , y el cargo de capital en el período t es igual a:

$$Cargo\ de\ capital_t = (ANO_{t-1})(Ko_t), \quad (2)$$

siendo ANO_{t-1} el activo neto operacional poseído al principio del período. La variable ANO_{t-1} es la sumatoria del capital de trabajo neto operativo $KTNO_{t-1}$ y del activo fijo neto operacional $AFNO_{t-1}$:

$$ANO_{t-1} = KTNO_{t-1} + AFNO_{t-1}, \quad (3)$$

El $KTNO_{t-1}$ es la diferencia entre los activos corrientes y los pasivos corrientes sin costo explícito. El $AFNO_{t-1}$ resulta de restar a los activos fijos operacionales, su depreciación. El Ko_t es el costo de capital medio ponderado (O costo de capital) del período t; según Modigliani & Miller (1963, p. 441) se calcula así:

$$Ko_t = Ke(1 - L) + Ki(1 - t)L, \quad (4)$$

Donde Ke es el costo del capital propio o costo de oportunidad (Para determinar Ke se seguirá la metodología del CAPM de Pure Play explicada por Rivera & Alarcón (2012, pp. 89-90), dado que las empresas que conforman este sector no cotizan en la bolsa de valores). L es el nivel de endeudamiento que resulta de dividir la deuda con costo explícito entre el activo neto operacional ANO. Ki es el costo de la deuda, pero dado que los intereses son deducibles de la base gravable de la empresa, el costo de la deuda después de impuestos queda expresado como $Ki(1 - t)$; la t representa la tasa de impuestos de la empresa.

Stewart (2000, p. 163) presenta una segunda forma de calcular el *EVA* que se presenta a continuación:

$$EVA = (ANO_{t-1})\ [\ (UAII_t)\ (1 - t)\ /\ (ANO_{t-1}) - (Ko_t)] \quad (5)$$

donde $(UAII_t)(1 - t)/ANO_{t-1}$ es el rendimiento después de impuestos del activo neto operacional. A la diferencia entre el rendimiento después de impuestos del activo neto operacional ANO y el costo de capital medio ponderado Ko_t, se le conoce como el porcentaje de utilidad o pérdida residual.

Al traer a valor presente el EVA de varios años, se obtiene el valor de mercado agregado VMA del período evaluado; que se puede expresar de la siguiente forma:

$$\mathrm{VMA} = \sum_{j=1}^{j=n} EVA_j\ /\ (\ 1 + \mathrm{Koj}\ )^j \quad (6)$$

MARCO DE REFERENCIA

De la información extraída de Damodaran (2016) de las empresas del sector alimentos de los Estados Unidos de América (Los datos del sector alimentos de los EUA se componen de una muestra de empresas: 2010:108; 2011:96; 2012:119; 2013:97; 2014:96 y 2015:89), se calculan los indicadores de desempeño financiero presentados en la Tabla 2.

Este sector crea valor económico en los seis años de estudio. En los tres primeros años se observa que el *EVA* se incrementa hasta llegar a su pico más alto en el 2012 (US$ 24.718 MM), en los siguientes años fluctúa, pero con valores positivos y superiores a los del comienzo del sexenio. Aunque el rendimiento del ANO fue creciente hasta el penúltimo año, no logró que este comportamiento se reflejara en el *EVA*, porque a partir 2013 se presentó una gran desinversión en el sector, pasando el ANO de US$ 327.822 MM en el

2012 a US$ 92.374 MM en el 2013, con un posterior incremento moderado en los siguientes años. El valor presente de los *EVA* generados durante los últimos seis años es de US$ 83.091 MM, lo que muestra que este sexenio el sector ha sido exitoso financieramente.

Tabla 1: Indicadores promedio del sector de procesamiento de alimentos en EUA

Indicador	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*Promedio*
***EVA* (MMUS$)**	11.795	13.996	24.718	17.129	19.129	17.331	17.350
ANO (MMUS$)	206.752	255.927	327.822	92.374	96.140	103.927	180.490
UODI/ANO (%)	12,33	11,88	13,56	25,29	26,50	23,13	18,78
Ko (%)	6,63	6,41	6,02	6,74	6,60	6,45	6,54
VMA a 1-1-2010 (MMUS$)	83.091						
ROE (%)	17,18	15,65	15,90	15,94	18,17	17,57	16,73

Fuente: Elaboración propia a partir de datos de Damodaran (2016).
Nota: MMUS$ denota cifras monetarias en millones de dólares.

DESEMPEÑO FINANCIERO LAS GRANDES EMPRESAS DE CONSERVAS, PASABOCAS Y CONDIMENTO EN COLOMBIA

Para el cálculo de los indicadores contables y los relacionados con la creación de valor se tomaron los estados financieros de las empresas del sector conservas, pasabocas y condimentos colombiano con código industrial internacional uniforme CIIU C1089 (DANE, 2012) de los últimos cinco años de la base de datos SIREM (Superintendencia de Sociedades, 2016) de las ciudades donde existen la mayor concentración de estas empresas, como son Bogotá, Cali y Medellín. De donde se obtuvo información de nueve empresas para los años 2010-2011, diez empresas para los años 2012- 2014, y siete empresas para el 2015. En el anexo se identifica cada una de ellas.

Evaluación del Crecimiento

Se observa un crecimiento en los cinco primeros años de los activos y ventas, pero en el 2015 caen abruptamente; mientras que la utilidad neta asciende en los primeros tres años, y en los siguientes oscila, y también cae de forma considerable en el 2015 (Tabla 2). Es indudable que la crisis económica de Venezuela, en parte ha influido en el decrecimiento del último año.

Tabla 2: Activos, ventas y utilidad neta promedio de las grandes empresas

Crecimiento (MM$)							
	2010	**2011**	**2012**	**2013**	**2014**	**2015**	**Promedio**
Ventas	$162.064	$225.701	$250.584	$253.939	$272.933	$58.400	$203.937
Utilidad neta	$6.206	$7.547	$16.714	$16.701	$18.215	$3.430	$11.469
Activos	$175.101	$237.434	$279.950	$282.586	$289.977	$40.821	$217.645

FUENTE: ELABORACIÓN PROPIA CON BASE EN SIREM (*Superintendencia de Sociedades, 2016****) Y RIVERA & CASTILLO (2017).***
Nota: MM$ denota cifras en millones de pesos colombianos.

Evaluación de la Efectividad

El *ROA* promedio del sexenio fue de 4,0 %, siendo resultado de la combinación entre el margen UODI (4,6 %) y la rotación de activos totales (0,9 veces). El *ROA* sigue la misma tendencia de la rotación de activos totales, siendo el factor fundamental para la caída del *ROA* en el 2015. Ver Tabla 3. Además, se observa que tanto la rotación de los activos como el margen de utilidad operacional después de impuestos presentaron pequeñas variaciones hasta el 2014 y 2015 respectivamente, pero finalizaron con variaciones significativas. Por su parte, el *ROE* promedio fue de 7,9%, que se deriva del producto de los siguientes

indicadores: el margen de utilidad neta (5,5%), la rotación de activos totales (0,9 veces) y el apalancamiento financiero (161,9%).

En este período el *ROE* presenta altibajos más pronunciados que el *ROA*, esto debido a que el margen de utilidad neta varía en mayor proporción que la utilidad operacional después de impuestos y al efecto del apalancamiento financiero. El comportamiento del *ROE* se aproxima más a las tendencias del margen de utilidad neta y de la rotación de activos; mientras que el apalancamiento financiero que sigue una línea ascendente en los últimos cuatro años no sigue un comportamiento afín al *ROE*. Esto puede explicar que los cambios del *ROE* de este sector obedece principalmente a la rotación de activos y al margen de utilidad neta, quedando el apalancamiento financiero en un tercer lugar. No obstante, dado que el ROE fue mayor que el *ROA* en todos los años, es una evidencia de que las grandes empresas de este sector se beneficiaron de un apalancamiento financiero positivo.

Tabla 3: Indicadores de efectividad de las grandes empresas.

	2010	*2011*	*2012*	*2013*	*2014*	*2015*	*Promedio*
	ROA: Sistema Du Pont						
ROA (%)		4,1	3,7	3,4	6,1	2,8	4,0
Margen de utilidad operacional después de impuestos (%)	4,1	3,8	3,8	3,8	6,4	7,9	4,6
Rotación de activos totales (veces)		1,1	1,0	0,9	1,0	0,4	0,9
	ROE: Sistema Du Pont Ampliado						
ROE (%)		5,8	10,0	9,5	10,5	3,6	7,9
Margen de utilidad neta (%)	3,8	3,3	6,7	6,6	6,7	5,9	5,5
Rotación de activos totales (veces)		1,1	1,0	0,9	1,0	0,4	0,9
Apalancamiento financiero (%)		157,3	154,4	159,3	165,6	172,7	161,9

Fuente: Elaboración propia con base en Sirem (Superintendencia de Sociedades, 2016) y Rivera & Castillo (2017).

Evaluación del valor económico agregado

El promedio de las grandes empresas de conservas, pasabocas y condimentos de Colombia solo ha generado valor económico agregado en los años 2014 y 2015 en todo el sexenio. A partir del 2011 las grandes empresas iniciaron una senda de reducir la destrucción de valor hasta el 2013, en el 2014 crearon el máximo valor económico, pero volvió a decaer en el 2015. Este comportamiento obedeció a que el porcentaje de pérdida residual se redujo entre 2011-2013, gracias a la caída del costo de capital en este mismo período, ya que la relación UODI/ANO permaneció casi invariable; mientras que entre 2014-2015 se presenta un porcentaje de utilidad residual, resultado de un mayor incremento del rendimiento de los activos netos operacionales en relación al aumento que presentó el costo de capital (Tabla 4).

Tabla 4: EVA promedio de las grandes empresas y sus inductores

Indicador	*2010*	*2011*	*2012*	*2013*	*2014*	*2015*	*Promedio*
EVA (MM$)	-3.354	-3.425	-3.257	-3.198	3.801	896	-1.423
ANO (MM$)	111.746	143.172	160.833	161.884	156.322	28.939	127.149
UODI/ANO (%)	5,9	5,9	6,0	5,9	11,1	15,9	8,5
Ko (%)	8,9	8,3	8,0	7,9	8,7	12,8	9,1
VMA a 1-1-2010 (MM$)	-7.792						

Fuente: Elaboración propia con base en Sirem (Superintendencia de Sociedades, 2016), Superintendencia Financiera (2016), Damodaran (2016) y Rivera & Castillo (2017). Nota: MM$ denota cifras en millones de pesos colombianos.

El *VMA* del sector automotor colombiano al 1 de enero de 2010 es de - $7.792 MM, lo que significa que a pesar de que este sector generó utilidades contables en cada uno de los años, destruyó valor económico durante el sexenio (Tabla 7).

RESULTADOS

En este aparte se comparan los principales indicadores de desempeño de las grandes empresas de conservas, pasabocas y condimentos en Colombia (GCPC) y del sector de alimentos en los EUA (SAEUA).

Crecimiento

El sector de GCPC creció durante los primeros cinco años y solo vino a caer en el 2015 (Tabla 2). Situación similar se presenta con el activo neto operacional, aunque su caída empieza desde el 2014 (Tabla 4)., al compararse con el comportamiento del ANO del SAEUA se observa que en el país norteamericano, también, crece en los primeros años, pero con una desinversión a finales del sexenio, que comienza en 2013, aunque con una ligera recuperación para el 2014-2015 (Tabla 1).

Efectividad

Tanto en Colombia como en EUA estas empresas presentan *ROE* positivos en todos los años, aunque si seguir alguna tendencia. Al cotejar el *ROE* promedio de la GCPC (7,9%) con el SAEUA (16,7%), se encuentra una amplia ventaja del sector norteamericano, que además muestra una mayor estabilidad de su efectividad en contraste con las empresas colombianas. En EUA el ROE oscila entre 15,6% y 18,2%, mientras en Colombia varía entre 3,6% y 10,5% (ver Tablas 1 y 3).

Valor económico agregado

El *EVA* total de la GCPC en Colombia fue negativo en los primeros cuatro, de los seis años evaluados, mientras que en EUA fue positivo en todos los años. En ambos países se nota una mejora en este indicador hasta mediados del sexenio, pero desmejoró en los últimos años.
El *VMA* del sexenio para el GCPC fue negativo ($ -7.792 MM), mientras que para el SAEUA fue positivo ($83.091 MMUS).

Al revisar los inductores del *EVA* se encuentra que el rendimiento del activo neto operacional es inferior en todos los años en Colombia, mientras que el Ko es mayor: el promedio del indicador UODI/ANO en las GCPC es del 8,5% y en el SAEUA es del 18,8%; en tanto que el promedio del costo de capital de las GCPC es del 9,1%, mientras el SAEUA es del 6,5%. Lo que coloca a la GCPC con porcentaje de utilidad residual inferior al del SAEUA.

CONCLUSIONES

Del análisis realizado de las grandes empresas de conservas, pasabocas y condimentos en Colombia durante el período 2010-2015 se encontró un crecimiento de sus ventas, utilidad neta y activos durante todo el sexenio, excepto en el último año donde decreció. El comportamiento del ROE dependió de tres factores, siendo los más relevantes el margen de utilidad y la rotación de activos, y en tercer lugar el apalancamiento financiero.

Cuando se compara el *ROE* de GCPC con su homólogo en EUA, se nota una menor efectividad, su *ROE* es más que duplicado por el país norteamericano (*ROE* SAEUA: 16,7% vs *ROE* GCPC: 7,9%), y además presenta una menor estabilidad (la diferencia entre el mayor y menor *ROE* en el sexenio en EUA es de 2,6%, mientras que en Colombia es de 6,9%).

A pesar de que en el sexenio las grandes empresas de conservas, pasabocas y condimentos en Colombia tuvo rendimientos sobre el capital positivos en todos los años, solo logró crear EVA en los últimos dos años, dejando como saldo un *VMA* negativo ($ -7.792 MM). Aunque se notó una tendencia a mejorar el

EVA en los últimos años, ésta decayó en el 2015. Lo encontrado contrasta con lo sucedido con este mismo sector en EUA, donde se creó valor en todos los años, con un ascenso en primer trienio y fluctuaciones en los tres años siguientes. El comportamiento del *EVA* de las GCPC en Colombia se ve afectado tanto por la UODI/ANO, como por el Ko, sin seguir la tendencia de alguno de ellos, sino del margen de utilidad o pérdida residual y del activo neto operacional. Del 2010 al 2013 el rendimiento del activo neto operacional fue inferior al costo de capital, generando un porcentaje de pérdida residual, que deterioraba más al *EVA* en los años donde el activo neto operacional aumentaba; esta situación se reversó en los dos últimos años, donde se creó *EVA*.

En este trabajo de investigación se presentaron los factores que han influido en el desempeño de las GCPC. Sin embargo, este estudio podría complementarse con estudios similares para poblaciones de empresas de diferentes tamaños y ubicación geográfica.

Anexo: Grandes empresas de conservas, pasabocas y condimentos en Colombia

NIT	RAZON SOCIAL	2010	2011	2012	2013	2014	2015
800055116	CALYPSO DEL CARIBE S.A.						x
800164351	PULPAFRUIT S.A.S.						x
800146643	CONGRUPO S.A.	x					
800208785	CONGELADOS AGRICOLAS S.A.	x	x	x	x	x	
830053180	CONSERVAS DELCASINO LTDA.						x
830131226	IBEROAMERICANA DE ALIMENTOS Y SERVICIOS S.A.		x			x	
860002553	COMESTIBLES LA ROSA S. A.	x	x	x	x		
860020308	COMESTIBLES RICOS S.A.		x	x	x	x	x
860028238	FABRICA DE ESPECIAS Y PRODUCTOS EL REY S.A.	x	x	x	x	x	x
860074450	QUALA S.A.		x	x	x	x	
860511886	INDUSTRIAS LA CORUNA LTDA.	x	x	x		x	x
890205029	ERWIS ASOCIADOS LTDA.	x					
890920304	PEPSICO ALIMENTOS COLOMBIA LTDA.	x	x	x	x	x	
900372462	LEVAPAN COLOMBIA S.A.S.			x	x	x	x
890315540	PRODUCTOS YUPI S.A.S.	x		x	x	x	
811014994	COMPAÑIA DE GALLETAS NOEL S. A.	x	x	x	x	x	
890917465	GRIFFITH FOODS S.A.S.				x		
	TOTAL	9	9	10	10	10	7

Fuente: Elaboración propia con base en Sirem (Superintendencia de sociedades, 2016) y Rivera & Castillo (2017)
Nota: Para su clasificación se tomó las empresas con valor de los activos superior a los 30.000 salarios mínimos legales conforme al artículo 2 de la Ley 905 de 2004 (Congreso de Colombia, 2004).

BIBLIOGRAFÍA

Congreso de Colombia (Agosto de 2004). Ley 905 de 2004.
Damodaran A. (2016). [Base de datos en línea]. Retraído el 26 de julio de 2016, http://pages.stern.nyu.edu/~adamodar/

DANE (2012). Clasificación industrial internacional uniforme de todas las actividades económicas. Revisión 4 adaptada para Colombia. CIIU Rev. 4 A.C. https://www.dane.gov.co/files/nomenclaturas/CIIU_Rev4ac.pdf

Modigliani, F. & Miller, M. (1963). Corporate income taxes and the cost of capital: a correction. *The American Economic Review*, Vol. 53, pp. 433-443.

Rivera, J. & Alarcón, D. (2012). El cargo de capital en la evaluación del desempeño financiero de empresas innovadoras de confecciones de Cali. *Estudios Gerenciales*. Vol. 38, No. 123, pp. 85-100.

Rivera, J. (2004). *Introducción a la administración financiera: fundamentos y aplicaciones para crear valor*. Cali: Universidad del Valle.

Rivera, J. & Castillo, A. (2017). Efectividad financiera de la industria de conservas, pasabocas y condimentos en Colombia 2010-2015. Cuadernos Latinoamericanos de Administración. (en revisión de pares).

Ross, S., Westerfield, R. & Jordan, B. (2014). *Fundamentos de finanzas corporativas* (10ª edición). México: McGraw Hill/ Interamericana.

Stewart, B. (2000). *En busca del valor.* Barcelona: Ediciones Gestión 2000.
Superintendencia de sociedades (2016). Base de datos Sirem. Recuperado 10 agosto de 2016 de http://www.supersociedades.gov.co/asuntos-economicos-y-contables/estudios-y-supervision-por-riesgos/SIREM/Paginas/default.aspx.

Superintendencia Financiera (2016). Tasa de interés y desembolsos por modalidad de crédito. Recuperado el 2 de agosto de 2016 de https://www.superfinanciera.gov.co/jsp/loader.jsf?lServicio=Publicaciones&lTipo=publicaciones&lFuncion=loadContenidoPublicacion&id=60955

Wild, J., Subramanyam, K. & Hasley, R. (2007). *Análisis de estados financieros* (9ª edición). México: McGraw Hill/ Interamericana.

RECONOCIMIENTO

El autor agradece el apoyo de la estudiante Ana María Castillo Correa del Programa de Contaduría Pública de la Universidad del Valle.

BIOGRAFÍA

Jorge Alberto Rivera-Godoy es Doctor Distinguido "Cum Laude" en Ciencias Económicas y Empresariales, Universidad Autónoma de Madrid, España. Profesor titular de la Facultad de Ciencias de la Administración de la Universidad del Valle – Sede San Fernando, Calle 4B No. 36-00, Cali, Colombia. Coordinador del grupo de investigación en Generación de Valor Económico. Correo electrónico: jorge.rivera@correounivalle.edu.co

APROXIMACION A LA PROBLEMÁTICA DEL MEZCAL MICHOACANO

Virginia Hernández Silva, Universidad Michoacana de San Nicolás de Hidalgo
Yenisey Castro García, Universidad Michoacana de San Nicolás de Hidalgo

RESUMEN

En México la actividad productiva de agave-mezcal se ha practicado dese tiempo inmemorables, contribuyendo a la identidad nacional con este producto de elaboración altamente artesanal. Este trabajo, de carácter exploratorio, busca los elemento internos y externos que afectan a este sector para su producción y comercialización. Un diagnostico preliminar permitirá conocer la situación la problemática así como las variables que mayormente afectan a su productividad.
.

PALABRAS CLAVE: MiPimes, Mezcal, Michoacán

APROACH TO MICHOACAN MEZCAL PROBLEMS

ABSTRACT

In Mexico the productive activity of agave-mezcal has been practiced since immemorial time, contributing to the national identity with this highly artisanal product. This work has an exploratory view that seeks the internal and external elements that affects this sector for its production and commercialization. A preliminary diagnosis allows to know the situation of the problem as well as the variables that mainly affect its productivity.

JEL: M11, M29

KEYWORDS: SMES, Mezcal, Michoacán

INTRODUCCIÓN

México se caracteriza a nivel mundial por sus productos artesanales, tales como productos de barro, paja, platería, carbón etc. Así como por su amplia gastronomía. De tal suerte que el mezcal se ha convertido en uno de los productos más representativos de México a nivel internacional, ya que su carácter artesanal y su variedad de presentaciones lo han convertido en una bebida altamente demandada en mercados nacionales y extranjeros El gobierno en conjunto con el sector del agave-mezcal tiene en marcha la denominación de origen (DO) con la finalidad de impulsar económicamente al sector tanto nacional como de manera internacional. Las denominaciones de origen tienen gran valor para el desarrollo local, ya que la fabricación de productos vinculados al origen o procedencia fortalecen la identidad y las tradiciones de las regiones y desinhibe la migración, al brindar trabajo arraigado al territorio.

Este gremio se caracteriza por contar en un monto importante, en especial en el sector productivo, por grupos de Pymes Familiares, que le dan aun más una estratificación mayor a su problemática. Con el fin de que los tomadores de decisiones estén inmersos en los hechos reales que suceden al interior de su organización. Para (Velazquez, 2008) señala como herramienta administrativa esencial al proceso de diagnóstico organizacional, cuya aplicación se inicia a través de la indagación, reconocimiento, y la teoría organizacional.El sector gubernamental como la academia ha realizado investigaciones al respecto

proponiendo metodología que apoyan esta labor sobre el diagnostico hacia las Pymes, sin embargo (Palomo, 2005) concluye en que hay que delimitar la problemática atendiendo al sector y tamaño y no erróneamente generalizar que las problemáticas aplican a todas las Pymes y con esto las propuestas y/o política pública gestionada. La presente investigación, dentro de sus objetivos planteados, pretende abordar esta problemática teórica, generando conocimiento científico, en la cual se muestra una investigación donde se muestra una herramienta- diagnostico preliminar, sobre el sector del agave-mezcal en Michoacán. La metodología de análisis se basó en dos fases; En la primer fase se revisó y evaluaron cuestiones teóricas sobre la problemática de las pymes en México así como el marco teórico sobre la cadena de agave- mezcal para la determinación de los elementos necesarios para el desarrollo de la herramienta de la fase dos. Por lo tanto esta investigación no experimental, es descriptiva y mayormente cualitativa

REVISION LITERARIA

El trabajo aborda un diagnóstico del sector de la cadena agave-mezcal con la finalidad de encontrar los factores que afectan a la cadena productiva. En el diagnóstico de la Gestión Administrativa de una empresa, se analiza en forma general la organización y las áreas que la conforman, su disposición y clasificación. Se estudian tendencias y situaciones, se explican hechos, se establecen las asociaciones de causalidad comprometidas y se dilucidan los problemas que atañen a una actividad (Rodríguez, 2005). La prioridad es establecer las relaciones causa-efecto que expliquen el porque de los resultados que se presentan, de tal manera, que se puedan generar alternativas que permitan mejorar estos. Sachis (1999) menciona que la empresa mantiene una interrelación constante con el entorno o ambiente que lo rodea lo cual se traduce en una influencia mutua entre ambos elementos, esto es, por una parte es la empresa la que influye sobre su entorno, y por otra son los factores del entorno los que influyen sobre la empresa. Por lo que el análisis externo e interno de las organizaciones le proveerá información confiable para la toma de decisiones. Según Amant (2008), aporta que el diagnóstico es una herramienta clave, para la gestión correcta de la empresa. Este debe elaborarse de una forma continua, cuyo fin es conocer en cada momento el estado en que la empresa se encuentre. Para que el diagnostico sea completo es preciso analizar como mínimo las siguientes áreas: Organización, Económico-financiero, Marketing y comercial, Industria tecnología y Factor humano.

Para Jack Fleitman (1997), el diagnóstico permite estudiar, analizar y evaluar las fuerzas, debilidades, amenazas y oportunidades de las empresas, sirve como instrumento por medio del cual se analiza y evalúa el entorno de una organización, su estructura, sus políticas, en general la gestión que esta realice. En un sentido amplio, se puede decir que el diagnóstico consiste en evaluar sus fortalezas y debilidades, con la finalidad de prevenir situaciones que pudieran comprometer su desarrollo, o bien, para aprovechar plenamente las condiciones favorables que se presenten, lo que ayudará a determinar las medidas correctivas o proactivas pertinentes.

Referentes Empíricos

En un estudio realizado por (Bernal,y Savedra 2014) analizaron una herramienta que propone la Secretaría de Economía(2013) en México y que se localiza en internet. En el cual se presenta un sistema de autodiagnóstico que da la oportunidad a las empresas de autoevaluar 18 áreas distintas para conocer la situación actual del negocio: tecnología, medio ambiente, energía, personal, calidad, mercado, competencia, precios, productos, costos, compras, capacitación, administración, finanzas, mercadeo, comercio exterior, informática y mantenimiento. Este sistema permite a las Mipymes autoevaluarse para controlar y mejorar sus procesos administrativos y operativos para una eficiente gestión directiva. El estudio presenta su problemática principal en el área de finanzas, políticas de inversiones, administración de activos, manejo de efectivo, políticas financieras, operaciones financieras y capitalización. Aravena,Fara,Torres (2012)presentaron una herramienta de diagnóstico para la micro y pequeña empresa dicha herramienta se apoya de modelos de gestión de calidad ya que busca, mediante la evaluación en base a criterios a través de un cuestionario de preguntas, respecto de la administración, procesos, sistemas de medición de

resultados, entre otros. Se obtuvo una herramienta compuesta por Dominios áreas globales de las cuales se ha dividido la empresa, Subdominios áreas específicas contenidas dentro de cada dominio y criterios que son aseveraciones de diversa índole. Estudios realizados recientemente (Fernández, Castillejos y Ramírez, 2012) sostienen que el diagnóstico empresarial le permite al propietario de la Pequeña y Mediana Empresa (PyME) tener un panorama en tiempo real de la situación actual de su organización. Con base en su investigación, a través de una matriz FODA (fortalezas, oportunidades debilidades y amenazas) afirman que los principales problemas de las empresas en su estudio fueron: débil rentabilidad, funcionamiento empírico o improvisado, ausencia de estrategias de comercialización y competitividad, falta de capital humano capacitado y eficiente, y escasa cultura del sector económico al que pertenecen.

METODOLOGIA

Una vez mencionados los objetivos deseados para esta investigación, su diseño es no experimental, cualitativa, mayormente descriptiva, y pretende resolver una problemática teorico-practica en el sector del agave mezcal, ya que por un lado la estrategia de la deonoinación de origen impulsada por el estado y productores, es reciente y existe escasa información científica sobre el tema en cualquier vertiente, adicionalmente no se ha tenido el despegue esperado en la comercialización del mezcal. Atendiendo a la conclusión que llega (Palomo, 2005) en la cual menciona que hay que delimitar su problemática atendiendo al sector y tamaño y no erróneamente generalizar que las problemáticas aplican a todas las Pymes. La metodología de análisis se basó en dos fases; En la primer fase se revisó y evaluaron cuestiones teóricas sobre la problemática de las pymes en México así como el marco teórico sobre la cadena de agave- mezcal para la determinación de los elementos necesarios para el desarrollo de la herramienta de la fase dos.

La segunda fase consistió en el desarrollo y aplicación piloto, de la herramienta, para la cual se consideró una encuesta de tipo abanico para proporcionar más de una opción respecto a la problemática observada en el sector, este contempló dos ejes; factores internos y externos. Dentro de ambos factores se siguió la metodología propuesta por (Nuño de León, 2012) y (Pedraza R., 2006), donde refleja la problemática más común en las Pymes aterrizándolo al sector del agave-mezcal. Al momento de realizar la prueba piloto con un número limitado de participantes, incluyendo productores y comercializadores, se obtuvieron resultados muy homogéneos. Como ya se mencionó el cuestionario consto de 3 secciones, en la primera se preguntaba sobre, cuáles eran los principales problemas en general detectados en su organización, aludiendo a los principales factores que afectan a una Pyme según (Nuño de León, 2012), siendo los siguientes: Manejo de personal, medio ambiente (factores externos a la organización), manejo de los recursos financieros, métodos de trabajo, la maquinaria y equipo, los recursos financiero y por último la administración de la organización. La segunda sección abordo con mayor detalle los factores presentados en la primer pregunta , manejo de personal, recursos financiero etc. Y en los factores externos también se cuenta con una pregunta inicial en donde se abordan la factores tales como la competencia, la ubicación , inseguridad ,las instalaciones , al demanda , el transporte, el servicio público, los trámites gubernamentales y una pregunta abierta para identificar algún otro factor.

ANÁLISIS Y RESULTADOS

Sobre el Sector

Es preciso resaltar que para la elaboración del mezcal, existen diferentes métodos, lo que les permite a los productores tener diferentes tipos de productos, principalmente artesanales- tradicionales cuyo conocimiento ha sido transmitido de generación a generación generando así tanta industria micro y pequeña en su mayoría. 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). 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).

Herramienta Piloto

Eje interno: Se analizaron factores como lo es el manejo de personal, el recurso financiero, problemas con los métodos de trabajo, así como con la maquinaría utilizada, el manejo de los recursos materiales y la gestión administrativa. Se observa que en el sector productor necesita capacitación en los procesos productivos, principalmente el personal que ayuda al maestro mezcalero así como que más personas conozcan el proceso principal, con la finalidad de apoyar en esta labor y no depender tanto de una persona. Por otro lado los comercializadores también identifican a la capacitación en sus problemáticas primordiales pero ellos aplicándola en sus actividades diarias. Otro factor importante es la gestión administrativa, en especial enfocada a la problemática con el control de ingresos y egresos, así como la determinación de misión, visión y objetivos de la organización, en ambos sectores. Por ultimo en el área productiva se enfrentan con los altos costos de la materia prima ya que varios productores no cuentan con terreno propio para siembra del maguey, y los altos costos encarecen el producto. También se observó que la maquinaria es insuficiente ya sea en número o porque es obsoleta. Ya que algunos productores incluso rentan la maquinaria para cada vinata.

Eje externo: Se contemplaron factores como lo es la competencia, la gestión administrativa gubernamental, inseguridad, transporte, demanda por mencionar algunos. Sin embargo la principal problemática se observó en la competencia con elementos tales como que la competencia exporta y ese productor /comercializador no, así como la carga en los tramites que se tienen que realizar así como lo es el costo de varios trámites como lo es el del proceso de certificación. Adicionalmente a estos resultados se observa que otro factor que afecta a este sector en la administración y operación del negocio es la estructura familiar ya que les impide innovar o tomar decisiones. Problemáticas adicionales referidas por los productores no contemplados dentro de la prueba piloto sugieren que los clientes no buscan calidad si no que buscan el mejor precio y en esta línea mencionan que la competencia alude a prácticas desleales en el producto. La propuesta identifica la problemática en los diferentes los ejes de la cadena de agave mezcal desde su perspectiva económica para el estado, la parte productiva, y los comercializadores

CONCLUSIONES

A partir de la denominación de origen (DO) 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) . Los principales problemas en los factores internos de este sector destacan; la maquinaria y equipo inexistente o insuficiente, también tiene problema con los recursos materiales, relativos a los costos de la materia prima así la gestión administrativa de la organización, en este último punto se observó que existen problemas con la capacitación del personal (sector productivo y comercial) así como el desconocimiento de llevar un apropiado control de ingresos y egresos, no tienen establecidos sus objetivos, misión y visión de la organización En los factores externos, no refirieron en primer lugar la

competencia y la inseguridad. La competencia aplica prácticas desleales en la producción del mezcal con la finalidad de vender barato, aprovechando el desconocimiento de los compradores sobre este producto.

La estratégica comercial de la denominación de origen 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), una falta de un consejo regulador del mezcal en Michoacán y los altos y variados costos en la materia prima, entre otros factores, genera que estrategia impulsada por el gobierno y a través del sector agave-mezcal, siga sin fluir como debería. Para que esta estrategia funcione como estaba prevista aún falta articular varios aspectos sectoriales. Este trabajo genera nuevas líneas de investigación para continuar revisando costos y procesos (según DO), procesos y costos de certificación, así como identificar el grado de productividad, eficiencia y competitividad del sector para conocer el estado general de este sector.

BIBLIOGRAFÍA

CRM. (20015). Informe 2015. Oaxaca: Consejo Regulador del Mezcal.

López, N. G., Martínez, F. J., Cavazos, A. J., & Mayett, M. Y. (2014). La cadena de suministro del mezcal del estado de Zacatecas, Situación actual y perspectivas de desarrollo. Contaduría y Administración , 227-252.

Ander, E. E. (1994). Técnicas de Investigación Social. México: Humanistas.

Bailón C, M. J. (1980). Artesanías y capital comercial en los Valles Centrales de Oaxaca. En Compilador de Sociedad y Política de Oaxaca 15 estudios de casos (págs. 83-109). Oaxaca: Universidad Benito Juarez.

Berumen, M. E. (2009). Oaxaca: La Actividad Productiva Maguey-Mezcal. Oaxaca: Eumed.net.

De la Paz Hernández G, J., & Domínguez H., M. L. (2003). Estrategias de mercadotecnia y los negocios de mezcal. Convergencia , 187-203.

Financiera Rural. (26 de 03 de 2013). Obtenido de http://consulmex.sre.gob.mx/montreal/images/Consulado/MasReciente/nota%20informativa%20mezcal.pdf

Hernandez L, E. (1993). Evolución de la PTF en la Economía Mexicana. Mexico: Secretaria del trabajo y previsión social.

Iglesias, S. (2014). Crecimiento de la Industria Mezcalera. El Financiero .

Jong, F., & Lopez, A. (20 de Septiembre de 2011). CNN Expansion. Obtenido de http://www.cnnexpansion.com/expansion/2011/09/14/el-laberinto-del-mezcal

Martínez G., A. (2008). Tequila, Mezcal y Cerveza: de México para el Mundo. Agricultuara, Sociedad y Desarrollo , 143-150.

Mercado Ramirez, E. (1997). Productividad Base de la Competitividad. México: Limusa.

Palomo, G. M. (2005). Los procesos de gestión y la problematica de las Pymes. Ingenierías , 25-31.

Pedraza R., O. H. (2006). La productividad de la Industria Láctea en el Estado de Michoacán. Morelia.
Rosiles, L. F. (21 de Noviembre de 2012). Agencia Quadratin. Obtenido de http://www.quadratin.com.mx/politica/Adquiere-mezcal-michoacano-denominacion-de-origen/

Sumanth, D. (2005). Administración para la productividad total: Un enfoque sistemico y cuantitativo para competir en calidad precio y tiempo. Mexico: CECSA.

Velazquez, V. G. (2008). ¿Las pequeñas y medianas empresas mexicanas requieren aplicar diagnósticos organizacionales? Mundo siglo XXI , 72-90.

CASO DE ESTUDIO: EL POSICIONAMIENTO DEL CAFÉ A TRAVÉS DE SU SIGNIFICADO NO SOLO COMO UNA BEBIDA, COMPARATIVO DE 3 PAÍSES LATINOAMERICANOS

Eckaterine Zdanova Fletez Guillén, Universidad Autónoma de Baja California, México
Omar Leonardo Valladares Icedo, Universidad Autónoma de Baja California, México
Margarita Ramírez Torres, Universidad Autónoma de Baja California, México

RESUMEN

El presente trabajo es un estudio comparativo de posicionamiento del café en Colombia, Costa Rica y México, desde el punto de vista del marketing el posicionamiento debe de ser el objetivo más perseguidos por los productos y marcas, ya que es el espacio que se ocupa en la mente de los consumidores; los productos que lo logran tienen una ventaja competitiva real sobre la competencia, y es gracias a esto que pueden ser la primera opción de compra para sus clientes. Así mismo analizaremos los conceptos de posicionamiento, ventaja competitiva y como estos le ayudan a los productos a buscar el espacio justo que deben de tener en la mente de los consumidores, según la ley de la percepción del libro "las 22 leyes del marketing" de Al Ries y Jack Trout, que nos dice que "el marketing no es una batalla de productos, es una batalla de percepciones" es más importante lo que se piensa de un producto que este en sí mismo, y esto no pasa desapercibido para los consumidores de café, no es el producto en sí, sino todo lo que se ha creado a su alrededor para que la gente lo consuma.

PALABRAS CLAVE: Mercadotecnia, Posicionamiento, Ventaja Competitiva

STUDY OF THE POSTIONING OF COFFEE TROUGH ITS MEANING NOT ONLY AS A BEVERAGE, COMPARATIVE BETWEEN 3 LATIN AMERICAN COUNTRIES

ABSTRACT

The following work is a comparative study of the positioning of coffee in Colombia, Costa Rica and Mexico, from the marketing point of view the positioning should be the most sought after by the products and brands, since it is the space that is occupied in The customers minds The products that achieve it have a real competitive advantage over the competition, and it is thanks to this that they can be the first buying option for their customers. Likewise we will analyze the concepts of positioning, competitive advantage and how these help the products to look for the fair space that must have in the minds of the consumers, according to the law of the perception of the book "the 22 laws of the marketing" of Al Ries and Jack Trout, who tells us that "marketing is not a product battle, it's a battle of perceptions" it is more important what is thought of a product that is in itself, and this does not go unnoticed for coffee customers is not the product itself, but everything that has been created around it for people to consume.

JEL: M14, M31, M37, M39, L250

KEYWORDS: Marketing, Positioning, Competitive Advantage

INTRODUCCIÓN

¿Cómo diferenciar productos en un mundo competitivo; donde los consumidores están bombardeados constantemente por publicidad?, ¿Cómo decirle al mercado que un producto es mejor que otro? Entre los problemas a los que se enfrentan actualmente los productos se encuentran la excesiva exposición de publicidad de estos mismos, si bien es la manera que se utiliza para dar a conocer los productos y/o servicios, presenta el problema de que los consumidores como un mecanismo de defensa se vuelven inmunes a esta saturación de mensajes. Es por esto que el posicionamiento es importante para los productos y servicios, es la manera si bien no natural y una de las más complicadas de lograr debido al tiempo que se debe de llevar para que un producto tenga su lugar en la mente del consumidor, la realidad es que una vez que una empresa logra esto, se puede decir que tiene ganada la batalla frente al anaquel o punto de venta, ya que para los consumidores será más sencillo decir la marca que tienen en la mente de manera natural que intentar probar una nueva. Las estrategias de posicionamiento se logran a través de establecer cuál es la ventaja competitiva del producto, ya que este beneficio será el que haga la diferencia frente a la competencia y por el que los consumidores reconocerán el producto. En el caso del café la ventaja competitiva se logra gracias a los significantes culturales que tiene para la sociedad y a través de estos se construye la plataforma del producto.

REVISIÓN LITERARIA

Posicionamiento

En su libro, Posicionamiento la batalla por su mente, (Ries & Trout, 2007) establecen que "el enfoque básico del posicionamiento no es crear algo nuevo y distinto, sino manejar lo que ya está en la mente: esto es, restablecer las conexiones existentes. El mercado actual ya no responde a las estrategias que funcionaron en el pasado: hay demasiados productos, demasiadas compañías y mucho barullo de marketing." Es difícil encontrar espacios vacíos en la mente de los consumidores, en esta idea centran Ries y Trout su concepto de posicionamiento, las marcas y productos deben de trabajar por que los consumidores establezcan esa relación de manera natural, y aunque pudiera parecer una empresa fácil de llevar a cabo, no se puede perder de vista la gran cantidad de información que existe para los consumidores, quienes desarrollan una atención selectiva que filtra los mensajes del exterior lo que los hace captar solo una fracción de la publicidad existente, de ahí el interés en desarrollar estrategias de posicionamiento no solo de publicidad. Por su parte (Schiffman & Lazar Kanuk, 2010) indican que "La imagen que tiene un producto en la mente del consumidor constituye la esencia de un marketing exitoso. El posicionamiento es más importante para el éxito final de un artículo que sus características reales." Para lograr el posicionamiento correcto se debe de buscar tanto la ventaja competitiva como los significantes de las cosas, a los consumidores les parece más atractiva la idea de lo que quieren comprar de lo que en realidad están comprando. Las investigaciones del Dr. Clotaire Repaille psicólogo y antropólogo Francés, para la marca Nestlé en Japón, (Rapaille, 2007) indican que existen dos vertientes para trabajar la imagen que tienen los consumidores sobre los productos. Posicionamiento e impronta Posicionamiento es extraer la información existente en la mente de los consumidores y apropiarse de ella dándole el sentido y la dirección que la estrategia marca desde el inicio. La impronta es la conexión emocional que las personas desarrollan a través de experiencias adquiridas que permitan a los consumidores tener una percepción sobre lo que los productos deben de significar y esto es desarrollado por las marcas para lograr los objetivos establecidos previamente.

Ventaja Competitiva

"Cualquier cosa que una empresa haga especialmente bien en comparación con las empresa rivales" nos dice (Fred, 2013) Este autor simplifica el concepto a hacer las cosas mejor que la competencia, pero no solo se trata de hacer mejor, sino de sostener en el tiempo esa ventaja, eso es lo que la convierte en competitiva. En su artículo "Imagen corporativa: ventaja competitiva para las organizaciones PYME los

autores Jorge Iván Ramirez Sandoval y Enrique Federico Gochicoa Gramer" dicen que La ventaja competitiva no puede ser comprendida viendo a una empresa como un todo. Radica en las muchas actividades discretas que desempeña una organización en el diseño, producción, mercadotecnia, entrega y apoyo de sus productos. Cada una de estas actividades puede contribuir a la posición de costo relativo de las empresas y crear una base para la diferenciación. Como podemos ver estos autores van más allá de solo hacer algo mejor, es involucrar de manera planeada y sostenida las acciones de cada parte de la empresa de manera que al final se logre la diferencia con la competencia.

Comportamiento del Consumidor

Se puede definir el comportamiento del consumidor según (Fisher Laura; Espejo Jorge, 2011) como "los actos, proceso y relaciones sociales sostenidos por individuos, grupos y organizaciones para la obtención, uso y experiencia consecuente con productos, servicios y otros recursos." Tan importante como desarrollar el posicionamiento y la ventaja competitiva es entender cómo se comportan los consumidores, como se establecen las relaciones entre estos y los productos o marcas, ya que el éxito de una estrategia bien planeada debe de tener en el centro a estos grupos de personas que son quienes consumirán los productos ofertados en el mercado. Por su parte (Schnarch K, 2013) indica que "hay que tener presente que en Latinoamérica el comprador y el consumidor tienen perfiles, comportamiento, motivaciones, actitudes, valores y formas de tomar decisiones no siempre similares a otros países. Por eso, tampoco se trata solo de copiar modelos, programas o técnicas exitosas desarrolladas en otras realidades e idiosincrasias, que pueden ser útiles como referencia o experiencias, pero que no se pueden traspasar sin adaptaciones, cambios o ajustes." Actualmente la globalización hace que muchas empresas consideren el cosmopolitismo de los consumidores como algo natural, al hacer esto se puede pensar que los comportamientos son iguales en Estados Unidos, Japón o América Latina; la realidad es que si bien la inmediatez de los productos y servicios se logra gracias a esta globalización, no se deben de perder de vista las diferencias tanto, culturales, motivacionales, actitudinales y de toma de decisiones que tienen los consumidores en cada región. Los países latinoamericanos tienen patrones de consumo similares entre sí, pero muy diferentes de los de otras regiones del mundo. En el presente trabajo se revisó el posicionamiento interno que la industria del café ha desarrollado en sus respectivos países para dotarlo de una imagen diferente y pertinente en cada caso

CASO COLOMBIA

La historia del café en Colombia se remonta a la llegada de los Jesuitas a esa tierra, en 1730 y fueron ellos los primeros en plantarlo, a pesar de que se tienen diferentes versiones sobre el tema, el registro más antiguo que existe es el del sacerdote jesuita Jose Gumilla quien en su libro "El Orinoco illustrado" registró la presencia de este en la misión de Santa Teresa de Tabajé; el clima y la topografía hacen de este país un lugar perfecto para el cultivo de este producto. La historia del café no es nueva en Colombia, y es gracias a esto es que sus estrategias de posicionamiento pueden ser utilizando una impronta, que en este caso es la elección que hacen para la estrategia de comunicación donde utilizan al campesino cafetero como identidad del producto; ya que esta imagen transmite los valores y compromiso del producto (Colombia, s.f.) Según la Federación Nacional de Cafeteros Colombianos el 2015 cerró con una producción de 14,2 millones de granos de café cifra que representa el 0.8% del PIB. (cafeteros, s.f.) A partir del 2002 la Federación Nacional del Café inició un modelo de comercialización donde se integran como ventaja competitiva la experiencia de los cafetaleros, la alta calidad de los granos colombianos y tener la denominación de origen, que es parte fundamental de la estrategia de posicionamiento (Rojas, 2006) Lo anterior nos permite ver como es utilizada la ventaja competitiva por los productores de café, no solo es tenerla, es hacerle saber a los consumidores las bondades y beneficios que los años le han traído al mercado. La revista de la Asociación Colombiana de Ciencia y Tecnología de Alimentos (Restrepo, 2013) dice que "el café para el consumidor colombiano es sinónimo de bienestar y sentido de pertenencia, es la bebida para compartir en familia o con los amigos. El café se comparte en casa, en el lugar de trabajo o en ocasiones especiales en tiendas especializadas. Es la bebida nacional alrededor de la cual se conversa y se construye futuro." El

desarrollo y utilización de la marca Juan Valdez ha permitido la penetración de otros mercados no solo del colombiano, ya que transmite orgullo y confianza a los consumidores locales al ver esta imagen tan representativa y con connotaciones claramente culturales posicionando así el café en Colombia como un producto no solo de consumo sino de tradición.

Caso: México

El café llega al país procedente de las Antillas, y se inicia su cultivo a partir de 1795, la producción empieza gracias al español Jaime Salvet (Ouweneel & Torales Pacheco, 1994) quien lo introdujo en su finca junto con el cultivo del azúcar. En México el mayor consumo es el del café soluble (Guerra G. & Reyes B., 2012) esto representa un reto para el posicionamiento del café en grano; las estrategias deben de estar orientadas a cambiar el consumo de café soluble a café en grano, desarrollando una comunicación integral y lineal que demuestre los beneficios de este producto de manera que cambie la percepción, hablando de costo beneficio. La producción de café en México se lleva a cabo en 16 entidades de la república y más de 510 mil productores se dedican a esto, cultivando más de 727, 385 hectáreas; México es el 6to productor a nivel mundial, y el primero en café orgánico (Pesquera, 2016) Actualmente las tendencias del mercado se mueven hacia los productos orgánicos, los nuevos consumidores están buscando productos que no dañen el ambiente, que no contengan químicos ni pesticidas, las características del café orgánico cumplen con estos requerimientos de los nuevos consumidores por lo que esto representa una ventaja competitiva para el mercado del café ante el mundo. El consumo del café es bajo comparado con otros países, sin embargo en los últimos años ha habido un crecimiento sostenido del consumo de acuerdo con la Organización Internacional del Café el consumo en el 2004 era de 850 grms per cápita, y en el 2014 se consumieron 1.18 kilos por persona. Según esta misma fuente México se encuentra entre los países con alto potencial de crecimiento y se espera que para el 2108 el consumo aumente a 1.8 kilogramos por persona al año. (Sectorial, 2015) El aumento en el consumo de café se ha visto impulsado por la apertura de nuevas cafeterías o barras de café preparado, así como la diversificación de tiendas de conveniencia como puntos de venta de esta bebida. Especialistas del mercado estiman que las ventas de las cafeterías y barras de café en México crezcan a tasas anuales de 3.0 por ciento en términos reales durante los próximos años.

Caso: Costa Rica

Según el artículo "Evolución de la caficultura Costarricense y su situación actual de la actividad" (Brenes, 1993) en el año de 1791 se menciona el envío desde Panamá de dos libras de café; Costa Rica fue el primer país centroamericano que estableció la floreciente industria del café, y a la vez la provincia menos desarrollada en la época en que este producto se introdujo. Como lo menciona el mismo artículo la influencia del café en la vida nacional fue muy importante debido a las divisas que llegaron al país gracias a la exportación de este producto. Cuando un país tiene la historia que tiene Costa Rica con el café, una tradición de desarrollo de negocio y de mejoramiento de la vida gracias al comercio de este producto, el posicionamiento debe de ser manejado a través de las improntas, ya que como se mencionó al inicio de este artículo, es traer la conexión emocional en este caso positiva del producto con los consumidores. El reporte de la Organización Internacional del Café (Café, 2017) indica que "El total de exportaciones efectuadas en diciembre de 2016 fue de 10,2 millones de sacos, un 7% más que el año anterior. Eso pone el volumen de exportaciones efectuadas en el primer trimestre del año cafetero 2016/17 (octubre a diciembre) en 29,8 millones de sacos, un aumento del 8,3% con respecto al mismo período del año pasado." Así mismo La Organización Mundial del Café también coloca el consumo de Costa Rica como el segundo de Latinoamérica. La ventaja competitiva en este caso es el gran consumo que existe a nivel nacional de su propio producto; para las empresas esto representa una fortaleza pero también es importante que se desarrollen estrategias para el cuidado y mantenimiento de estos consumidores para no perder mercado. Los consumidores costarricenses tienen ya una arraigada tradición por el consumo del café local, el reto para las marcas es posicionarse en la mente de los consumidores, es por esto que las estrategias son muy

diferentes a las que se podrían usar en México por ejemplo ya que en el caso de Costa Rica más que aumentar el consumo del café es que los consumidores elijan una marca local sobre otra. Cada marca debe de desarrollar entonces estrategias enfocadas tanto en su ventaja competitiva como en sus beneficios y diferencias.

METODOLOGÍA

La Investigación que se realizó es de carácter descriptivo exploratoria documental realizando un análisis comparativo (Tamatyo y Tamayo, 2002) De igual manera se revisar toda la bibliografía sobre el tema para completar la información (Hernandez Sampieri, Fernandez Collado, & Baptista Lucio, 2010)

CONCLUSIÓN

El mercado del café en Latinoamérica tiene más de dos siglos de existencia y ha sido un motor económico que ha impulsado en mayor o menor medida las economías de los países mencionados. La correcta utilización de las estrategias de mercadotecnia ayuda a las empresas a lograr los objetivos de cuota de mercado que se persiguen. Las estrategias de posicionamiento son la clave para mejorar la participación de mercado, cabe señalar que en el caso de Colombia que el nivel de producción casi se iguala con el nivel de consumo, no así en países como México, donde los niveles de consumo per cápita son muy bajos y por lo tanto la mayor parte de la producción se exporta a países del primer mundo.

BIBLIOGRAFÍA

cafeteros, F. d. (s.f.). Federación de cafeteros.org. Recuperado el 5 de abril de 2017, de Federación de cafeteros.org: https://www.federaciondecafeteros.org/

Colombia, C. d. (s.f.). http://www.cafedecolombia.com. Recuperado el 5 de 4 de 2017, de http://www.cafedecolombia.com: http://www.cafedecolombia.com/particulares/es/un_referente_mundial/una_publicidad_diferente/

Fisher Laura; Espejo Jorge. (2011). Mercadotecnia cuarta edición. México DF: McGraw-Hill.

Fred, D. R. (2013). Conceptos de Adminsitración Estratégica . Estado de México: Pearson.

Guerra G., G., & Reyes B., L. y.-R. (2012). http://www.eumed.net. Recuperado el 5 de 4 de 2017, de http://www.eumed.net: http://www.eumed.net/cursecon/ecolat/mx/2012/gbr.html

Hernandez Sampieri, R., Fernandez Collado, C., & Baptista Lucio, P. (2010). Metodología de la Investigación (Quinta ed.). Lima, Peru: McGraw Hill.

Kerin; Hartley; Rudelius. (2014). Marketing undécima edición. México DF. : McGraw-Hill.

Kotler Philp, A. G. (2007). Marketing Versión para Latinoamerica. Edo. de México: Pearson Educación.

Ouweneel, A., & Torales Pacheco, C. (1994). Empresarios, indios y estado: perfil de la economia mexicana siglo XVIII. México: Universidad Iberoamericana.

Pesquera, S. d. (3 de 5 de 2016). www.gob.mx. Obtenido de www.gob.mx: http://www.gob.mx/siap/articulos/productos-de-mexico-con-denominacion-de-origen
Rapaille, C. (2007). El código cultural. México: Norma.

Restrepo, A. M. (2013). Alimentos hoy. Recuperado el 5 de 4 de 2017, de Alimentos hoy: http://www.alimentoshoy.acta.org.co/index.php/hoy/article/view/157/151

Ries, A., & Trout, J. (2007). Posicionamiento la batalla por su mente. México DF: McGraw-Hill interamericana.

Rojas, M. S. (2006). El café de Colombia Un modelo de diferenciación de producto, posicionamiento de marca y valor agregado. Escuela de Administración de Negocios, 34-53.

Schiffman, L., & Lazar Kanuk, L. (2010). Comportamiento del consumidor. Estado de México: Pearson.
Schnarch K, A. (2013). Marketing para Pymes un enfoque para Latinoamerica. Mexico: Alfaomega.

Sectorial, D. d. (2015). Panorama Agroalimentario café 2015. México : FIRA .
Tamatyo y Tamayo, M. (2002). El proceso de la investigación científica. México: Limusa.

DIAGNÓSTICO DE LOS RESULTADOS HISTÓRICOS DEL EGEL-CENEVAL 2013-2016 DE LA LICENCIATURA EN GASTRONOMÍA DE LA UABC-MÉXICO

Saúl Méndez Hernández, Universidad Autónoma de Baja California
Norma Angélica Baylón Cisneros, Universidad Autónoma de Baja California
Jesús Salvador Ruiz Carvajal, Universidad Autónoma de Baja California
Erik Ocón Cedillo, Universidad Autónoma de Baja California
Alma Temis Reyes Pantoja, Universidad Autónoma de Baja California

RESUMEN

Este trabajo de investigación presenta un diagnóstico de la formación profesional obtenida por los egresados de la Licenciatura en Gastronomía de la Universidad Autónoma de Baja California (UABC), a partir de los resultados históricos obtenidos durante el periodo de 2013-2016 en la evaluación del Examen General de Egreso de Licenciatura de Gastronomía (EGEL-GASTRO) del Centro Nacional para la Evaluación de la Educación Superior (CENEVAL). El diagnóstico permitirá evaluar las estrategias educativas planteadas por la administración de la Escuela de Enología y Gastronomía (EEG) durante ese periodo de tiempo y plantear acciones que mejoren los resultados obtenidos por los egresados a partir de la detección de las áreas de oportunidad en la formación de competencias profesionales. Se presenta el análisis estadístico histórico de desempeño de los egresados por área de conocimiento de los resultados obtenidos de 2013-2016.

PALABRAS CLAVE*:* Egel, Ceneval, Estrategias Educativas, Educación Superior

DIAGNOSIS OF THE HISTORICAL RESULTS OF EGEL-CENEVAL 2013-2016 OF THE BACHELOR OF CULINARY ARTS OF UABC-MEXICO

ABSTRACT

This study presents a diagnosis of the vocational training obtained by the Bachelor's Degree in Culinary Arts graduates at the Autonomous University of Baja California (UABC). It is based in the historic results obtained during the 2013-2016 period at the evaluation of the General Graduate Exam Bachelor (EGEL) by the National Center for Assessment in Higher Education (CENEVAL). The diagnosis will allow the evaluation of the School of Gastronomy and Enology´s education strategies during that period, and present actions that will improve the results obtained by the graduates based on the detection of improvement opportunities in their professional vocational training. The graduate´s development by knowledge area from the results obtained in the 2013-2016 historic statistical analysis is presented.

KEYWORDS: Egel, Ceneval, Educational Strategies, Higher Education.

JEL: I21, I23

INTRODUCCIÓN

Esta investigación tiene como objetivo presentar un análisis crítico de los resultados de las estrategias educativas implementadas por la EEG para garantizar la calidad en la formación profesional de sus egresados de la Licenciatura en Gastronomía a partir de los resultados históricos obtenidos en la aplicación del examen EGEL-GASTRO del CENEVAL. Examen que mide los conocimientos mínimos que todo egresado de una licenciatura debe de tener para ingresar al mercado laboral. De ahí, la insistencia de la Secretaría de Educación Pública hacia las instituciones de educación superior públicas de que sometan a sus alumnos próximos a egresar a la evaluación de los más de 40 exámenes de egreso de licenciatura estandarizados y validados. Con el propósito de servir como un insumo para evaluar las estrategias educativas institucionales y los plan de estudios ofertados.

REVISIÓN LITERARIA

El Gobierno Mexicano a través de la Secretaría de Gobernación y de la Secretaría de Educación Pública 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. Tiene como objetivo general el 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 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).

Políticas de la Calidad en la Educación de la UABC

La UABC en su documento rector el Plan de Desarrollo Institucional (PDI) 2015-2019, establece los Programas Institucionales para el cumplimiento de la misión y el logro de la visión 2025. Destacando en el documento las estrategias que garantizaran la eficiencia, eficacia, pertinencia, transparencia y calidad de sus funciones sustantivas. En el Programa Institucional 2 Calidad Educativa del PDI 2011-2015, establece que se debe atender las demandas sociales de educación superior de buena calidad y propiciar que los programas educativos cuenten con el reconocimiento de su calidad por organismos nacionales e internacionales de reconocido prestigio. (UABC, 2015).

METODOLOGÍA

El presente trabajo corresponde a un estudio de tipo trasversal, descriptivo y no experimental de investigación educativa. Al abordar el análisis de los resultados del EGEL-GASTRO como un tópico novedoso y de gran interés para las instituciones de educación superior que permiten evaluar la pertinencia de las estrategias educativas implementadas por la EEG para garantizar la pertinencia y calidad de la formación profesional de sus egresados. Se recolectaron y analizaron 251 resultados individuales de las aplicaciones 2013, 2014, 2015 y 2016 por áreas de conocimiento considerando el total de sustentantes y el resultado del desempeño por alumno.

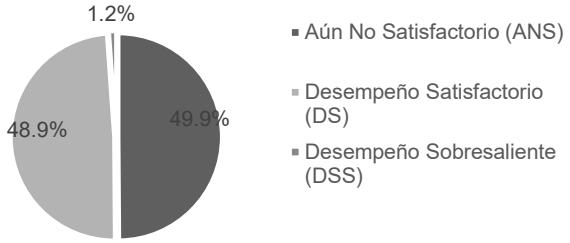
RESULTADOS

El EGEL-GASTRO está estructurado en tres áreas: 1) Trasformación y servicio de alimentos, 2) Administración de empresas de alimentos y bebidas, y 3) Reconocimiento del patrimonio culinario nacional e internacional para el desarrollo de productos.

Resultados Históricos en el EGEL-GASTRO

En la Figura 1, se observa la distribución acumulada en testimonios de desempeño de los 251 sustentantes que presentaron el EGEL-GASTRO durante el periodo comprendido de 2013-2016. De estos, 1.2% (3 sustentantes) obtuvo un Testimonio de Desempeño Sobresaliente; el 48.9% (123 sustentantes) un Testimonio de Desempeño Satisfactorio y el restante 49.9% (125 sustentantes) no obtuvo ningún testimonio.

Figura 1: Distribución de Testimonios Obtenidos Por los Sustentantes de la EEG

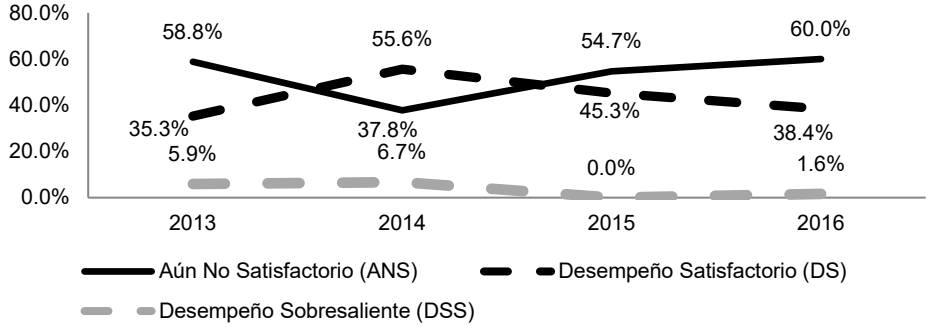


Fuente: Elaboración propia.

Resultados Históricos Por Áreas del Conocimiento

En la Figura 2, se observa la distribución de testimonio obtenidos en el área de Transformación y Servicio de Alimentos, detectándose que los resultados obtenidos durante el periodo 2013-2016 para los Testimonios de Desempeño Sobresaliente y Testimonio de Desempeño Satisfactorio, están por debajo de los resultados deseables de mínimo el 60% de testimonios para ser considerado un programa educativo de alto desempeño y esto se observa en los ANS donde sólo en el 2013 es abajo del 40%. En su conjunto, estos resultados son negativos para la EEG en esta área.

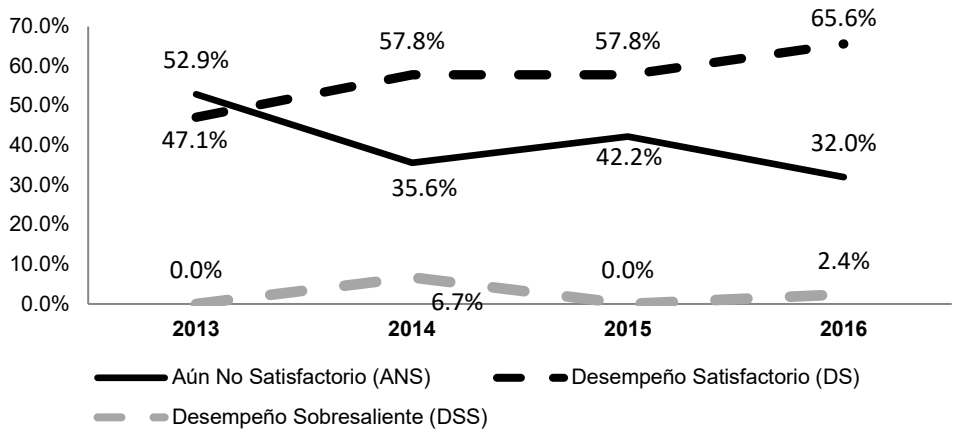
Figura 2: Distribución de Testimonios en el Área de Transformación y Servicio de Alimentos 2013-2016



Fuente: Elaboración propia.

En la Figura 3, se observa la distribución de resultados históricos obtenidos en el área de Administración de empresas de alimentos y bebidas, en donde destacan los resultados obtenidos en 2013 y 2016 al obtener un ANS por debajo del 40% y testimonios por encima del 60%. Estos resultados indican en su conjunto, resultados parcialmente positivos para la EEG en esta área.

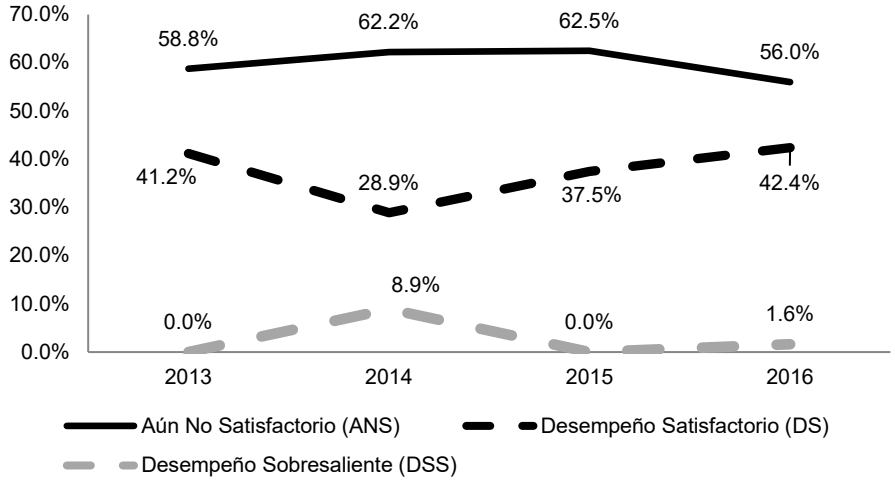
Figura 3: Distribución de Testimonios en el Área de Administración de Empresas de Alimentos y Bebidas 2013-2016



. Fuente: Elaboración propia

En la Figura 4, se observa la distribución de resultados en el área Reconocimiento del patrimonio culinario nacional e internacional para el desarrollo de productos, 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.

Figura 4: Distribución de Testimonios en el Reconocimiento del patrimonio culinario nacional e internacional para el desarrollo de productos 2013-2016



Fuente: Elaboración propia

CONCLUSIONES

Esta investigación surgió con el objetivo de evaluar los resultados de las estrategias educativas implementadas por las administraciones de la EEG-UABC para garantizar la formación profesional de sus egresados de la Licenciatura en Gastronomía, Los resultados obtenidos durante el periodo analizado dan muestra que las estrategias educativas planteadas por la EEG para el aseguramiento de la calidad del programa educativo de la Licenciatura en Gastronomía, enunciadas en la Programa Institucional número 2, se cumplió al acreditarse el programa ante el Consejo Nacional para la Calidad de la Educación Turística, A.C. por sus siglas CONAET, no así en la estrategia educativa para asegurar la pertinencia de los perfiles de egreso con los requerimientos del entorno, evaluados por el CENEVAL EGEL-GASTRO, los resultados no fueron favorables. Derivado de esta investigación, se iniciará otra para evaluar el grado de inserción laboral de los sustentantes con testimonio DS y DSS.

REFERENCIAS BIBLIOGRÁFICAS

ANUIES (2000). Asociación Nacional de Universidades e Instituciones de Educación Superior: *La educación superior en el siglo XXI. Líneas estratégicas de desarrollo*. México. Retraído el 8 enero de 2017, de http://planeacion.uaemex.mx/InfBasCon/LaEducacionSuperiorenelSigloXXI.pdf.

CENEVAL (2014). Centro de Evaluación para la Educación Superior, A.C.: *Informe Anual de Resultados 2014, Examen general para el Egreso de la Licenciatura en Gastronomía (EGEL-GASTRO)*. Retraído el 9 de diciembre 2015, de http://www.ceneval.edu.mx/ceneval-web/content.do?page=9021.

Gago, A. (2000). "El CENEVAL y la evaluación externa de la educación en México," *Revista Electrónica de Investigación Educativa*, 2 (2). 106-114, Retraído el 8 de enero 2017, de: http://redie.ens.uabc.mx/vol2no2/contenido-gago.html.

Gago, A. (2002). *Apuntes acerca de la Evaluación Educativa.* México: Secretaría de Educación Pública, 1ra. Edición.

Gobierno de la República (2013). *Plan Nacional de Desarrollo 2013-2018*. Retraído el 6 de enero de 2016, de http://pnd.gob.mx/.

SEGOB (2016). Secretaría de Gobernación: *Decreto por el que se reorganiza el Consejo Nacional de Fomento Educativo (CONAFE)*. Retraído el 7 de enero de 2017, de http://dof.gob.mx/nota_detalle.php?codigo=5430456&fecha=18/03/2016.

UABC (2015). Universidad Autónoma de Baja California: Plan de Desarrollo Institucional 2015-2019. Retraído el 6 de enero de 2017 de http://www.uabc.mx/planeacion/pdi/2015-2019/

BIOGRAFÍA

Saúl Méndez Hernández es Maestro en Administración General por la Universidad Autónoma de Baja California. Profesor-Investigador Titular Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Escuela de Enología y Gastronomía..

Norma Angélica Baylón Cisneros es Maestra en Competitividad Organizacional por la Universidad del Noroeste y la Universidad Europea de Madrid. Profesora de Asignatura en la Universidad Autónoma de Baja California, adscrita a la Escuela de Enología y Gastronomía.

Jesús Salvador Ruiz Carvajal es Doctor en Ciencias Agropecuarias por Universidad Autónoma de Baja California. Profesor-Investigador Titular Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Facultad de Enología y Gastronomía.

Erik Ocón Cedillo es Maestro en Administración por la Universidad Autónoma de Baja California. Profesor Asociado Nivel B de tiempo completo en la Universidad Autónoma de Baja California, adscrito a la Escuela de Enología y Gastronomía.

Alma Temis Reyes Pantoja es Maestra en Administración por la Universidad Autónoma de Baja California. Profesora de Asignatura en la Universidad Autónoma de Baja California, adscrita a la Escuela de Enología y Gastronomía. Se puede contactar en el correo electrónico alma.reyes@uabc.edu.mx.

LA SUCESIÓN DE UNA EMPRESA FAMILIAR DE AUTOTRANSPORTE: COMERCIAL EN FLETES MÉXICO S.A DE C.V. EN VILLAHERMOSA, TABASCO

Sara Morales de la Cruz, Universidad Juárez Autónoma de Tabasco
Raquel López García, Universidad Juárez Autónoma de Tabasco
Herminia Banda Izeta, Universidad Juárez Autónoma de Tabasco
Jorge Humberto Rico Meza, Universidad Juárez Autónoma de Tabasco
David Gustavo Pérez Ballinas, Universidad Juárez Autónoma de Tabasco

RESUMEN

El concepto de sucesión es usado para referirnos a la continuación que se le da en este caso a una empresa, es decir, esta puede transformarse desde un negocio individual a una empresa familiar, dicha sucesión para las empresas familiares es de vital importancia y preocupación, ya que es un proceso que debe ser planeado y coordinado de forma adecuada para que pueda seguir subsistiendo, cabe mencionar que el darle sucesión a una empresa familiar es un reto grande, por lo cual, saber elegir al nuevo líder es un desafío, la familia deberá llevar a cabo un proceso para poder seleccionar al líder más adecuado, después de planear, organizar, coordinar y negociar la sucesión, deben estar preparados para lidiar con situaciones inesperadas que pueden amenazar estos planes en cualquier punto del proceso. El presente trabajo de investigación contiene un análisis de la Sucesión en la Empresa Familiar de Autotransportes Comercial en Fletes México S.A de C.V con la finalidad de brindar unas sugerencias y recomendaciones a través de un modelo que permita desarrollar con mayor sencillez y eficacia el proceso de sucesión. Asimismo, este trabajo se centró en el estudio de cómo esta empresa familiar utiliza sus recursos y capacidades para elegir al sucesor y para planificar sus procesos de sucesión, puesto que la utilización de la totalidad de éstos constituye un rasgo característico de las empresas familiares de éxito, es decir, de aquéllas que han sido capaces de sobrevivir al paso de las distintas generaciones.

PALABRAS CLAVE: Sucesión, Empresa Familiar, Proceso Sucesorio

THE SUCCESSION OF A FAMILY AUTOTRANSPORTS COMPANY: COMMERCIAL IN FLETES MEXICO S.A DE C.V. IN VILLAHERMOSA, TABASCO

ABSTRACT

The concept of succession is used to refer to the continuation that is given in this case to a company, that is, it can be transformed from an individual business to a family business, such succession for family businesses is of vital importance and concern, since it is a process that must be planned and coordinated adequately so that it can continue to subsist, it is worth mentioning that giving succession to a family business is a big challenge, so knowing how to choose the new leader is a challenge, the family you must carry out a process to select the most appropriate leader, after planning, organizing, coordinating and negotiating the succession, you must be prepared to deal with unexpected situations that can threaten these plans at any point in the process. The present research work contains an analysis of the Succession in the Family Business of Commercial Autotransportes in Fletes Mexico SA de CV with the purpose of offering some suggestions and recommendations through a model that allows to develop with simplicity and efficiency the process of succession . Also, this work focused on the study of how this family company uses its resources and capabilities to choose the successor and to plan their succession processes, since the use

of all of these is a characteristic feature of successful family businesses, That is, those that have been able to survive the passage of different generations.

JEL: M0, M1

KEYWORDS: Succession, Family Business, Succession Process.

INTRODUCCIÓN

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. La sucesión es un proceso, no un evento, y como tal debe ser planeado y coordinado de manera adecuada. Si la empresa ha de sobrevivir, un nuevo líder eventualmente llegará y para ello se requiere de un proceso adecuado. Dicho proceso, a través del cual se selecciona, decide e instala al nuevo líder máximo de una organización, es conocido como sucesión. La sucesión no es algo que ocurre cuando un viejo líder se retira y le pasa la antorcha al nuevo, sino un proceso que debe ser desarrollado a través del tiempo y a través de una cuidadosa observación de sus etapas.

Planeada o imprevista, la sucesión en negocios familiares presenta retos importantes para empleados, miembros del equipo gerencial y familia. El dueño o dueños deben desarrollar y entrenar a posibles sucesores y establecer un proceso para seleccionar al líder más adecuado. Deben lograr vencer cualquier resistencia que para dejar el mando hubiera en el equipo gerencial anterior y deben ayudar a que el nuevo liderazgo establezca su autoridad con los diferentes grupos de interés. Además, después de planear, organizar, coordinar y negociar la sucesión, deben estar preparados para lidiar con situaciones inesperadas que pueden amenazar estos planes en cualquier punto del proceso. Dicho lo anterior, se dará a conocer un análisis de la Sucesión en la Empresa Familiar de Autotransportes Comercial en Fletes México S.A de C.V en Villahermosa, Tabasco. con la finalidad de brindar unas sugerencias y recomendaciones a través de un modelo que permita desarrollar con mayor sencillez y eficacia el proceso de sucesión, asimismo el estudio de cómo esta empresa familiar utiliza sus recursos y capacidades para elegir al sucesor y para planificar sus proceso de sucesión, puesto que la utilización de la totalidad de éstos constituye un rasgo característico de las empresas familiares de éxito, es decir, de aquéllas que han sido capaces de sobrevivir al paso de las distintas generaciones. La sucesión generacional se ha revelado como uno de los problemas más importantes de la empresa familiar. Unido a este problema está el de la permanencia del control de la empresa en el núcleo familiar. Así pues, los dos problemas principales que acechan al futuro de la empresa familiar son los concernientes a su conservación y continuidad.

El de su continuidad está íntimamente vinculado por el problema de la sucesión y el de la conservación con las medidas que hay que tomar para que ésta prosiga en el desempeño del ejercicio de su actividad normal. Debido a lo anterior, se tomó la decisión de elegir como caso de estudio a la empresa Comercial en Fletes México S.A de C.V, para analizarla y ver si su situación coincide con lo que se expresa en las teorías. Uno de los aspectos distintivos de la Empresa familiar de Autotransportes Comercial en Fletes México S.A de C.V es que ha sido una empresa estable y exitosa inicia sus operaciones a principios de los años setenta teniendo sus oficinas centrales en la Ciudad de México, D.F. debido a que las oportunidades de participar en el negocio de la transportación eran muy limitadas. En 1977 la empresa se ve en la necesidad de establecerse como sucursal en la Ciudad de Villahermosa, Tabasco; por una serie de contratos establecidos con la empresa Petróleos Mexicanos (PEMEX).

REVISIÓN LITERARIA

En un sentido general, la empresa es la más común y constante actividad organizada por el ser humano la cual, involucra un conjunto de trabajo diario, labor común esfuerzo personal o colectivo en inversiones para lograr un fin determinado. Por ello resulta muy importante que se conozca cuál es la definición de empresa. *Definición de Empresa Según Diversos Autores:*Define a la empresa como "el organismo formado por personas, bienes materiales, aspiraciones y realizaciones comunes para dar satisfacciones a su clientela". (García & Casanueva, 2000) Definen la empresa como una "entidad 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". Para (Hernández & Rodríguez, 2006) la empresa se define como: "Unidad socioeconómica, constituida legalmente, en la que el capital, el trabajo y la dirección se coordinan con el fin de lograr una producción útil para la sociedad acorde con las exigencias del bien común". "La empresa es una "unidad económica productiva conformada por los recursos, materiales (factores de la producción) y técnicos que interactúan con los procesos productivos, relaciones humanas y relaciones técnicas y sociales de producción, con el objeto de trasformar insumos en bienes y servicios destinados al intercambio con otras unidades económicas".

Concepto de Empresa Familiar.

Las empresas familiares son el tipo predominante de empresa en todo el mundo. Están tan ligadas a nuestra vida económica y social que casi ya no reparamos de su presencia. Aun no se ha llegado a una clara definición, sin embargo, si podemos encontrar ciertos elementos comunes en las definiciones de los múltiples autores que han tratado este tema: " Es aquella estructura conformada por la superposición de tres sistemas el sistema familiar, el sistema de propiedad, y el sistema organizacional". (Neubauer & Lank, 1999) Diferencian a la empresa familiar simplemente como "aquella empresa, sea unipersonal o sociedad mercantil de cualquier tipo, en la que el control de los votos se encuentra en una familia determinada". Una empresa familiar "es una organización controlada y operada por los miembros de una familia. Desde una perspectiva diferente, digamos espiritual, se suele decir que son empresas con almas, dado que el corazón de las familias está en ellas". Empresa Familiar "es cualquier empresa dirigida por miembros de una familia, que son sus propietarios"

Características de las Empresas Familiares Más Exitosas

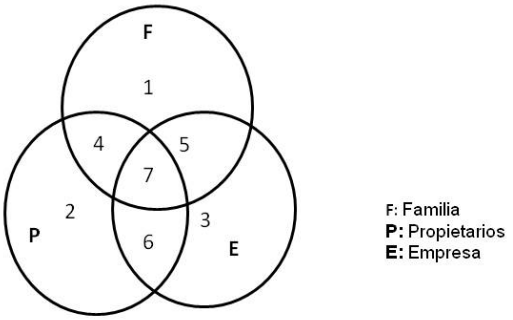
Las estadísticas señalan la dificultad que tienen las empresas familiares para superar la transición generacional. Las razones que lo explican radican en la insuficiente profesionalización de la empresa y la pérdida de la competitividad y de la capacidad de innovación, así como, especialmente, en los conflictos de intereses que pueden surgir entre familiares, la superposición entre la familia y la empresa, y las dificultades en desarrollar una visión compartida a largo plazo entre los miembros de la familia. Investigaciones realizadas durante esta última década y acuerdo a la experiencia, indica según (Amat J. M., 2004) que en las empresas familiares que han asegurado su continuidad con éxito coinciden varias características: "Se han esforzado para promover la renovación continuada del negocio, de las actividades de la empresa, a través de la innovación en sus productos, la entrada en nuevo mercado, y la predisposición a establecer alianzas estratégicas con otras empresas. Se han esforzado para asegurar la mejora continua de la gestión, en muchas ocasiones gracias a la incorporación de la siguiente generación, y a la profesionalización de sus sistemas de dirección y de sus equipos directivos, formados tanto por familiares como, especialmente por no familiares, altamente motivados y comprometidos en el proyecto familiar. Han consolidado una estructura de propiedad concentrada en pocas personas o ramas familiares, en la que domina un proyecto compartido entre accionistas, activos y comprometidos con la continuidad de la empresa, con órganos de gobierno familiar y empresarial eficaces (consejo de familia, junta general de accionistas, consejo de administración), donde predomina el diálogo y se respetan los derechos de información, de retribución a

sus accionistas y de salida del accionariado de la empresa. Han promovido unas relaciones familiares en las que existe una relación fluida entre familiares, una comunicación regular, unas normas compartidas de comportamiento respecto a las relaciones entre la familia y la empresa, es decir, un protocolo que les ha servido para prevenir, gestionar y resolver constructivamente a través de su Consejo Familiar los conflictos encontrados. El relevo generacional ha sido asumido directamente y con anticipación por los líderes familiares que han considerado este tema como estratégico. Para ello, los líderes han dedicado el tiempo necesario para asegurar la continuidad exitosa de la empresa y, en un número elevado de casos, se han apoyado en el consejo de administración y la contratación de un asesor externo para reflexionar periódica y sistemáticamente para planificar e implantar el proceso de relevo generacional, que acaba culminando con el traspaso del mando de la gestión de la empresa al sucesor. En especial, han tenido la habilidad de ser exitosas en la preparación de los continuadores, ya fueran familiares o no, que han sido capaces tanto de asumir la progresiva renovación del liderazgo de la gestión de la empresa como de promover la renovación de la visión estratégica de la compañía y de la familia". (Amat J. M., 2004)

El Modelo de los Tres Círculos.

La Empresa Familiar ha sido objeto de intensos estudios durante las últimas décadas, buscando determinar esquemas que expliquen su composición, estructuras y comportamientos. (Sanchez & Sanchez, 2005) . El denominado modelo de los tres círculos, ideado por los norteamericanos (John Davis y Renate Tagiuri, en 1982) se ha convertido en un clásico para explicar de forma gráfica las interrelaciones de carácter afectivo y material que derivan de los tres grupos de personas involucradas en la empresa familiar (familia, propiedad y empresa) y las dificultades de conjugar las mismas para evitar que afecten a la empresa familiar. (ver la figura 2).

Figura 2: Modelo de los Tres Círculos



fuente: (Sanchez & Sanchez, 2005)

Como puede apreciarse en la figura 2, (Sanchez & Sanchez, 2005) Mencionan que John Davis y Renate Tagiuri explican las relaciones de esos tres núcleos o círculos que dan lugar a siete grupos distintos de personas, cada uno con sus propios intereses. Si los intereses de los siete grupos convergen en la misma dirección, lo que no suele ser fácil, la empresa familiar no se verá afectada negativamente por este entramado de relaciones: si por el contrario, y como ocurre con frecuencia, esos intereses son divergentes, se crearán tensiones entre ellos que afectarán inevitable y negativamente a la empresa y deteriorarán las relaciones familiares.

METODOLOGÍA

El enfoque utilizado en la presente investigación fue de tipo cualitativa. "La investigación cualitativa es la que proporciona profundidad a los datos, dispersión, riqueza interpretativa, contextualización del ambiente o entorno, detalles y experiencias únicas. También aporta un punto, de vista "fresco, natural y completo"

de los fenómenos, así como flexibilidad. Su propósito consiste en reconstruir la realidad tal y como la observan los actores de un sistema social previamente definido. A menudo se llama "holístico", porque se precia de considerar el "todo", sin reducirlo al estudio de sus partes." (Hernández, Fernández, & Baptista, 2007). Ya que se busca comprender el fenómeno de estudio en determinado ambiente: cómo se vive el proceso de sucesión, cuales son los conflictos familiares cuando llega el momento del traspaso generacional, de que tipo, que se piensa, cómo se interactúa en una empresa familiar de autotransporte. Además de que en está no se pretende hacer comprobaciones, sino ampliar los conocimientos sobre los posibles factores que se dan en un proceso de s*ucesión,* así como la importancia de este en una empresa familiar. La investigación cualitativa se basa en métodos de recolección de los datos no estandarizados. No se efectúa una medición numérica, por lo tanto, el análisis no es estadístico. La recolección de los datos consiste en obtener las perspectivas y puntos de vista de los participantes.

Ahora bien, dentro del enfoque antes mencionado esta investigación fue de tipo exploratorio para poder obtener un acercamiento de las teorías, métodos e ideas acerca de la realidad objeto de estudio: *la sucesión*. Posteriormente se siguió con un estudio descriptivo ya que este se centra en recolectar datos que muestren un evento, una comunidad, un fenómeno, hecho, contexto o situación que ocurre" (Hernández, Fernández, & Baptista, 2007) lo importante aquí es dar a conocer las características que concurren en el proceso sucesorio de una empresa familiar de autotransporte destacando la diversidad de factores que pueden influir en la evolución del proceso de sucesión directiva en la empresa familiar, e identificar los factores clave en la determinación del grado de éxito del proceso sucesorio y las interrelaciones entre ellos.

Técnica de Investigación de Campo

En la presente investigación se empleó la entrevista semiestructurada, ya que es parte de la fuente de datos de nuestra investigación, misma que se enriqueció agregando comentarios cualitativos. En este tipo de entrevista se analizó diferentes sujetos al momento de cuestionarlos con una serie de preguntas relacionadas con el proceso de sucesión, y acerca de las relaciones familiares con la empresa. La entrevista se desarrolló en la empresa (Comerciales Fletes México S.A de C.V). Se aplicó a los dueños, e integrantes (trabajadores de confianza) de la empresa familiar, con la finalidad de conocer cuáles son los factores que influyen en la sucesión en su empresa en particular. Dicha entrevista fue semiestructurada para obtener información específica y conocer la perspectiva del entrevistado en sus propias palabras. Cabe mencionar que para la aplicación de esta se buscó un lugar apropiado para crearle al entrevistado un ambiente de confianza y calidez en el que se sienta más cómodo. Por otro lado, se trató desde el principio de la entrevista el formular una pregunta que de poco a poco, pie a otras que apoyen el progreso de la investigación.

Instrumentos de Recolección de Datos

Para fines de este estudio se diseñó un cuestionario que abarcó los reactivos necesarios para la obtención de la información requerida para conocer el proceso de sucesión en la empresa familiar seleccionada. El contenido de éste se apegó a las áreas del modelo sustentado en el marco teórico. El cuestionario está integrado por 68 ítems y está dividido en cinco dimensiones: Historia de la empresa, la propiedad, la familia, problemática y la sucesión. Cada dimensión incluye preguntas específicas que engloban las características más importantes de cada rubro.

La Unidad y el Nivel de Análisis

La unidad de estudio de este trabajo es la empresa familiar de Autotransportes Comercial en Fletes México S.A. de C. V. En esta empresa familiar se profundizo de qué manera llevan a cabo la sucesión con el fin de conocer cuáles son los factores que determinan la continuidad y éxito de esta.

Selección del caso

Una vez identificada la unidad de análisis se determinó cuáles fueron los criterios de elección o requisitos a cumplir de la empresa familiar seleccionada. Se eligió esta empresa específicamente debido a que cumple con los criterios establecidos por nuestro estudio.

RESULTADOS

No se encontró ninguna problemática en lo que respecta a la Sucesión, al contrario, se observaron factores que han contribuido al sano desarrollo y a un proceso de transición consciente que se ha ido reflejando en el negocio familiar. A continuación se presentan las dimensiones basadas en el modelo de (Amat J. , 2000) y su análisis: En el Ámbito Familiar, la empresa ha mostrado un alto grado de armonía entre sus familiares, el cual se ve reflejado en sus relaciones de padre e hijo y viceversa, en donde existe un compromiso a largo plazo con la familia, esta empresa ha mostrado muy buena comunicación entre sus miembros desde la infancia debido a que el padre ha fomentado en sus hijos el contacto con la empresa familiar desde temprana edad, además de que ya se tiene considerado quién será el futuro sucesor de la empresa y los requisitos que debe cumplir: preparación, formación y experiencia; asimismo, el padre ha trasmitido su conocimiento del negocio a sus hijos en vida y tanto sus hijos como él se han comprometido con la familia y la empresa. Con respecto a la Propiedad, en la empresa no existe conflicto por el liderazgo entre los accionistas, ya que es una empresa que se encuentra legalmente bien estructurada y por lo tanto no hay dispersión accionaria, como resultado permite reducir rivalidades, asimismo cuenta con un consejo de administración. No obstante, la empresa sí ha tenido problemas como: cambio de residencia, económicos y de competencia de mercado.

En lo referente a la Sucesión, la empresa se encuentra en un proceso de transición de primera a segunda generación, donde el fundador no se resiste a retirarse, sin embargo, seguirá aportando su conocimiento por lo cual ha elegido al sucesor de manera pacífica, cabe señalar que a la hija no se le consideró como candidata en la sucesión. El hijo del fundador se encuentra adquiriendo experiencia en la gestión del negocio, además de que se tienen delimitados los cargos en la estructura organizacional de la empresa. Otro de los factores que ha facilitado el proceso de sucesión es la unión y armonía familiar, el padre ha delegado autoridad y autonomía a sus hijos y tanto el padre como el hijo se han involucrado conjuntamente en la adaptación y renovación estratégica y organizativa, coincidiendo con lo expresado por (Amat J. , 2000) respecto a que el proceso de planificación de la sucesión conlleva de 7 a 10 años, la empresa cuenta con el tiempo necesario para que se dé exitosamente. Se puede observar que las similitudes obtenidas en el análisis han permitido que se promueva exitosamente la sucesión de poder. Las cuatro áreas que giran alrededor de la sucesión: familia, propiedad, negocio y gestión, deben mantener siempre un sano y constante equilibrio. Esta empresa muestra los atributos contundentemente.

CONCLUSIONES

En esta empresa, se pudo observar que *la sucesión* se considera como un "proceso natural que se ha ido dando conforme al perfil de los miembros de la familia y de los puestos que ocupan en la organización, es decir de transmisión de padre a hijos sin que sea necesario, discriminar entre los hijos en cuanto a la transmisión de la propiedad. Aunque se tiene decidido quién será el sucesor, no existe un plan de sucesión por escrito, debido a que no se considera necesario por el marco legal de facultades de la organización que así lo establece, y cuenta con un fideicomiso en el cual está incluido el testamento. En cuanto al sucesor se considera que fue designado por ser el más capacitado y porque cuenta con la preparación adecuada para ocupar el liderazgo formal y moral, además de que fue de acuerdo a las necesidades de la empresa y del mercado, a su vez, él acepta la responsabilidad por lealtad a la decisión del fundador, porque es lo que se espera de él, siendo el mayor de los varones, de acuerdo a los principios de la familia.

Sin embargo, es importante resaltar que se observa una tendencia a la inequidad de género ya que existe una hermana que aunque tiene participación en la sociedad, no está involucrada en el negocio y no tiene ningún puesto de mando; puede que reúna potencial y entusiasmo para desempeñar la sucesión, pero nunca han contado con ella y a lo mejor ella tampoco se ha atrevido a plantear su opción, pero a estas alturas ya es tarde, perdió un tiempo de formación y de adquisición de experiencia y la inminencia de la sucesión no hace viable su recuperación, por lo cual, se observa, que no está contemplada para suceder al fundador. Como resultado del análisis de esta investigación se puede concluir que la empresa familiar de Autotransporte es una empresa que trabaja de manera integral en donde se visualiza el éxito a partir de la sucesión, principalmente por la continuidad de la política de trabajo instituida por el fundador de la empresa.

REFERENCIAS

Amat, J. (2000). La Continuidad de la Empresa Familiar. Barcelona: Gestión.

Amat, J. M. (2004). Asegurar la Continuidad de Empresa Familiar a lo largo de Varias Generaciones. Recuperado el 10 de Junio de 2010, de http://www.joanmamat.com/libros/La-continuidad-de-la-empresa-familiar.html

Antognollí, S. E. (13 de Julio de 2007). Empresa Familiar: La Sucesión. Recuperado el 28 de Junio de 2010, de http://www.degerencia.com/articulo/empresa_familiar_la_sucesion

Astrachan, J. (30 de 4 de 2009). Dinero.com. Recuperado el 27 de Mayo de 2010, de http://www.dinero.com/edicion-impresa/columnistas/alambique-del-guru_59274.aspx

Barbeito, S., Guillén, E., & Martínez, M. (2004). Boletín Económico de Ice(2821), 27-29.

Cantos, J. (8 de Mayo de 2006). Empresa Familiar: ¿ Es posible dirigir la Empresa Familiar estratégicamente? Recuperado el 13 de Mayo de 2010, de http://empresa-familiar.blogspot.com/2006/05/es-posible-dirigir-la-empresa-familiar.html

Carrasco Fernández Felipe Miguel. (2003). Derecho Societario. Editores O.G.S, Puebla.107.

Clignet. Gómez. (2005). "¿Son iguales todas las empresa familiares? Caminos por recorrer". Editorial Norma.

Covin, J., & Slevin, D. (1989). Strategic Management of Small Firms in Hostile and Benign Enviroments. Strategic Management Journal.

Gabriela, G. (2006). Las Relaciones Familiares y su Influencia en el Proceso de Sucesión en la Dirección de Microempresas Familiares. Tesis Villahermosa Tabasco.

Gallo, M. (1995). Empresa Familiar. Textos y Casos. Barcelona: Praxis, S.A.

García, J., & Casanueva, C. (2000). Practicas de la Gestión Empresarial. Mac Graw Hill.
Gersick, K., Davis, J., & Mal Collom, M. Y. (1998). Empresas Familiares. Generación a Generación. Mac Graw Hill.

Gomez, G. (2005). "¿Son iguales todas las Empresas Familiares?: Caminos por Recorrer". Norma.
Gutierrez, E., & Gonzales. (2006). Derecho Sucesorio (6a. ed.). México: Porrúa.75.

Hernández, R., Fernández, C., & Baptista, L. (2007). Metodología de la Investigación. México: Mc Graw Hill.

Hernández, S., & Rodríguez. (2006). Introducción a la Administración (4a ed.). México: Mac Graw Hill.
Kotter, J. P. (2007). Nuestro Iceberg se derrite:Como Cambiar y Tener Exito en Condiciones Adversas (1a. ed.). Barcelona: Norma.

Lea, J. W. (1993). La Sucesión del Management en la Empresa Familiar. Argentina: Granica.
Liza, U. (2003). Algunos Aspectos Jurídicos del Protocolo de Familia. Obtenido de http://redalyc.uaemex.mx/redalyc/pdf/825/82510621.pdf

Méndez, J. S. (2007). La Economía en la Empresa (2da. ed.). México: Mac Graw Hill.

Monografías.com. (2005). Recuperado el 3 de Junio de 2010, de Clasificación y Tipos de Empresas: http:www.monografias.com/trabajos21/clasificación-empresas//clasificación-empresas.shtml

Neubauer, F., & Lank, A. (1999). La Empresa Familiar. Como Dirigirla para que perdure. Bilbao: Deusto.
Olson, P. D., & Sharon, D. (Marzo de 2003). Women´s Role Involvent in Family Businesses,Business Tensions, and Business Success. XVI, 1-3.

Rius Belausteguigoitia, I. (2004). Empresas Familiares: Su Dinámica, Equilibrio y Consolidación. México: MacGraw Hill.

Rodriguez Valencia, J. (2002). Administración de Pequeñas y Medianas Empresas (5a. ed.). Mier y Concha S.A de C.V.

Romero, R. (1999). Marketing. Palmir.

Salazar, G. (4 de Agosto de 2004). ¿Es Posible dirigir la Empresa Familiar? Recuperado el 23 de Mayo de 2010, de http://www.mailxmail.com/curso-como-gestionar-empresas-familiares/ventajas-fortalezas-empresa-familiar

Sanchez, A., & Sanchez, A. (2005). La Empresa Familiar: Manual para su correcta Organización y su Continuidad. España: Deusto.

Srebrow, C. (1997). Desafios de la Empresa Familiar. Recuperado el 12 de Mayo de 2010, de http://wwwproducción.comar/96Nov 07.htm

TABASCO. (2010). ley General de Sociedades Mercantiles.

TABASCO. (s.f.). Código Civil para el estado de Tabasco dispocisiones generales Últimas reformas y adiciones aprobadas mediante Decreto 105de fecha 2 de diciembre de 2008, publicado en el Periódico Oficial del Estado número 68915 Spto. G de fecha 13 de diciembre de 2008. Obtenido de Congreso del Estado artículo 198: http://www.tsjtabasco.gob.mx/.../Leyes%20y20Codigos/codigos.../codigo_007.pdf-Similares

Ward, J. L. (2004). Perpetuating the Family Business: 50 Lessons Learned from Long Lasting, Succesful, Families in Business. Palgrave Macmillan.

Zermeño Infante, A. (Julio de 2002). Algunos aspectos de la sucesión legítima. Revista de derecho notarial,Asociación Nacional del Notariado Mexicano A.C, XLII(116).

BIOGRAFÍAS

Sara Morales de la Cruz, Universidad Juárez Autónoma de Tabasco, estudiante de la Licenciatura en Administración. Se puede contactar en calle Laguna de Mecoacàn 226 colonia la manga 3 Villahermosa, Centro, Tabasco, México. C.P. 86068 Tel 9933023715

Raquel López García, Master. Profesora /investigadora de la Universidad Juárez Autónoma de Tabasco. Se puede contactar en Av. Universidad s/n, Zona de la Cultura, Col. Magisterial, Villahermosa, Centro, Tabasco, México. C.P. 86040. Cel: 9932226923

Herminia Banda Izeta. Doctora en Educación Internacional. Profesora /investigadora de la Universidad Juárez Autónoma de Tabasco, División Académica de CienciasEconómico Administrativas. Especialista: en Planeación y Evaluación Recursos Humanos; en Vinculación de la Educación Superior; en Sistemas y procedimientos Administrativos; Master en Mercadotecnia de Negocios Turísticos, Master y Doctorada en Educación Superior. Se puede contactar en Av. Universidad s/n, Zona de la Cultura, Col. Magisterial, Villahermosa, Centro, Tabasco, México. C.P. 86040. Tel 9931328482

Jorge Humberto Rico Meza, Master. Profesor /investigador de la Universidad Juárez Autónoma de Tabasco. Se puede contactar en Av. Universidad s/n, Zona de la Cultura, Col. Magisterial, Villahermosa, Centro, Tabasco, México. C.P. 86040. Cel: 9931893034

David Gustavo Pérez Ballinas, Master. Profesor /investigador de la Universidad Juárez Autónoma de Tabasco. Se puede contactar en Av. Universidad s/n, Zona de la Cultura, Col. Magisterial, Villahermosa, Centro, Tabasco, México. C.P. 86040. Cel: 9933596446

IMPACTO DEL ACOMPAÑAMIENTO FINANCIERO Y TRIBUTARIO EN EL MEJORAMIENTO DE LAS VENTAJAS COMPETITIVAS DE LAS MICROEMPRESAS

Nubia Varón Triana, Universidad Cooperativa de Colombia
Mario Heimer Flórez Guzmán, Universidad Cooperativa de Colombia

RESUMEN

El presente trabajo se deriva del proyecto de investigación "Aplicación contable y tributaria de los microempresarios del Tolima Colombia", financiado por CONADI de la Universidad Cooperativa de Colombia en la Línea de investigación Contabilidad, Gestión e Innovación. Hace una reflexión respecto al impacto positivo que tiene el acompañamiento contable y tributario en los empresarios para garantizar que ellos sean más competitivos en sus empresas, las cuales están ubicadas en el municipio de San Luis, departamento del Tolima - Colombia. El proceso metodológico se enmarca en un estudio de caso Yin (2005), para el cual la población objeto de estudio son las microempresas registradas en el 2015 en la Cámara de Comercio del Espinal Tolima. En Colombia, se entiende microempresa las establecidas en el artículo 2, inciso 3 de la ley 905 de 2004. Como instrumento para recolección de información, se aplicó una encuesta compuesta de un 80% de preguntas estructuradas y un 20% semiestructuradas. El tamaño de la muestra obtenida a través de la técnica de muestreo aleatorio simple con un nivel de confianza del 80%, correspondió a 30 microempresarios a quienes se les realizo el acompañamiento contable y tributario; de una población total de 338. Los resultados de la investigación permitieron determinar que los microempresarios de la región están representados en un 97% por empresarios que son personas naturales que pertenecen al régimen simplificado, para lo cual la legislación colombiana exige que cumplan con los requisitos establecidos dentro en el artículo 499 del Estatuto tributario, según decreto 624 de 1989. De acuerdo a los resultados, el 67% de los microempresarios no hacen registro contable, el 23% lo hace manualmente, y tan solo el 10% la elabora de forma sistematizada a través de un software contable, utilizando equipos que son también de uso familiar. Del total de encuestados, el 73% de ellos, no se ajustan a las normas y principios contables establecidas en el decreto 2649 de 1993 ni a la ley 1314 de 2009, en su decreto reglamentario 2706 de 2012 relacionadas con la contabilidad simplificada para microempresas. Por otro lado, se evidencia que de quienes llevan un registro contable, solo el 10% lo organiza diariamente. El 63% no elaboran documentos que soportan las ventas que realizan y solo el 3% expide documento equivalente según la ley. Sin embargo, cuando los microempresarios realizan compras, el 93% solicita el soporte correspondiente.

Con estos resultados se procedió a realizar el acompañamiento a los microempresarios, lo que permitió disminuir las falencias en la parte financiera y tributaria que al final se vio reflejado en una mejora del conocimiento y habilidades propias para ser más competitivos operativamente al aplicar la legislación vigente durante el proceso de registro de la información, lo que de hecho permite la toma de decisiones oportuna de la empresa. El proceso de aprendizaje y apropiación fue efectivo y verificado, circunstancia que se comprobó con evidencias físicas al final de la aplicación del acompañamiento contable y tributario.

PALABRAS CLAVE: Acompañamiento Contable, Microempresarios, Competitividad, Contabilidad Simplificada

THE IMPACT OF FINANCIAL AND TAX FACE-TO-FACE INSTRUCTION & COUNSELING WORK ON THE IMPROVEMENT OF MICRO-ENTERPRISES´ COMPETITIVE ADVANTAGES

ABSTRACT

The current work is derived from "Accounting and tax application of the microentrepreneurs of Tolima Colombia", a Research Project that belongs to the Accounting, management and Innovation Research line and is financed by CONADI, which is the National Committee for Development and Research from Cooperative University of Colombia. The work makes a serious reflexion about the positive effects the Accounting and Tax face-to-face instruction & counseling work has on the microentrepreneurs to assure that they become more competitive within their businesses which are located in the town of San Luis, department of Tolima – Colombia. The methodological process falls within a case study Yin (2005), in which the target population for the study are the 2015 microenterprises registered at the Chamber of Commerce from Espinal Tolima. In Colombia, microenterprises are the ones defined in article 2, section 3 of Law 905 of 2004. For data collection purposes, a survey which included 80% of structured and 20% of semi-structured questions was conducted. The sample size obtained through a simple random sample technique and with an 80% level of confidence corresponded to 30 microentrepreneurs to whom the accounting and tax face-to-face instruction & counseling work was performed; of a total population of 338. The results of the Research Process enable to determine that 97% of the microentrepreneurs from the región are entrepreneurs who are natural persons who make part of the simplified regime, for which the Colombian legislation expects them to comply with the requirements established in Article 499 of the Tax Statue, in accordance with Decree No. 624 of 1989. Additional results also show that 67% of the microentrepreneurs do not keep track of any accounting record, 23% do it manually and only 10% use a small business accounting software package to produce such records sistematically by using their own computer system which is not only use for personal use, but for business purposes. From the total number of surveyed people, 73% of them do not comply with the norms and accounting principles established by Decree No. 2649 of 1993, neither they comply with law 1314 of 2009, in its regulatory Decree No. 2706 of 2012 related to simplified accounting for microenterprises. On the other hand, it is evident that from those who keep an accounting record, only 10% do it daily. 63% do not prepare sales documents to customers, and only 3% do it in accordance with the law and local business practices. However, when the microentrepreneurs buy, 93% of them ask for a formal receipt of purchase. With the findings above it was decided to proceed and conduct the face-to-face instruction work and counseling to the microentrepreneurs. The instruction and counseling allowed to reduce the financial and tax weaknesses which turned out to be a huge improvement for the entrepreneurs´ work ability, knowledge and their capacity to be more competitive operationally at the time to comply strictly with the legal regulations when recording information, which in fact allows to make timely decision and relevant decisions for the company. The process of learning and ownership was effective and verified, situation authenticated with physical evidences taken at the end of the Accounting and Tax face-to-face instruction & counseling work.

JEL: D01, D130, H2, H21, O0120,O16P43

KEYWORDS: Face-To-Face Accounting Instruction, Microentrepreneurs, Competitiveness, Simplified Accounting

INTRODUCCIÓN

Teniendo en cuenta que en Latinoamérica los microempresarios representan el 95% de la economía (Sérvulo 2010), en Colombia la situación es muy similar con un 96.4% según el censo realizado por el Departamento Administrativo Nacional de Estadísticas (DANE 2005), lo que permitió realizar la investigación a todo tipo de microempresarios sin exclusión del municipio de San Luis Tolima, articulando la academia, el estado y los microempresarios de la región. La presente investigación pretende verificar el estado del proceso contable de los Microempresarios con el fin de identificar las debilidades que presentan, para corregirlas mediante el acompañamiento contable, desde la organización de los documentos, el registro

de la información y la presentación de los estados financieros, con la articulación de la academia, el estado y los sectores microempresariales de la región. El acompañamiento se realizó a 30 microempresarios. Tal es la relevancia de estas organizaciones que en muchos países fundamentan sus políticas económicas por la capacidad para generar empleo.

En algún tiempo, los diferentes países del mundo han fomentado e impulsado la creación y desarrollo de las micros, pequeñas y medianas empresas (MIPYMES), y lo han hecho impulsados por la influencia que estas tienen en el sector empresarial aportando en gran medida en el crecimiento económico y desarrollo social en cada jurisdicción. Las micro pequeñas y medianas empresas contribuyen directamente en el desarrollo del aparato productivo no solo en Colombia sino en diferentes países del mundo, las MIPYMES son parte primordial del sistema económico, ya que estimulan la economía, y son la principal fuente de generación de empleo adquiriendo un compromiso social frente a la disminución de las situaciones de pobreza, subempleo y desempleo. En el desarrollo de su actividad, manejan casi que los mismos procesos que las grandes empresas, sino que de una forma más simplificada. Pero al igual que estas deben emplear personal, comprar materia prima para la producción o bienes para comercializar, incurren en gastos en el desarrollo normal de sus negocios, obtienen ingresos en el desarrollo de su actividad y otras actividades diferentes, etc. Para lograr todo esto, deben establecer políticas y desarrollar procesos que les permita lograr un funcionamiento adecuado buscando el crecimiento y la maximización de utilidades y así mismo que les permita cumplir las normas generales establecidas por el gobierno.

La ley 590 (2000) clasifica las empresas teniendo en cuenta el número de empleados y los ingresos en salarios mínimos legales. Para esta investigación se trabajaran con microempresarios, quienes lo conforman quienes tengan hasta 10 empleados y obtengan menos de 501 salario mínimo legal vigente. Esta Investigación se realiza en el área contable y financiera, por ser este campo de mucha importancia en el desarrollo de todo tipo de empresa, por constituir la base fundamental para lograr un desarrollo eficiente en el país, tanto así que a nivel de métodos contables, los microempresarios pueden conocer la situación financiera de su ente, determinar la exactitud de sus costos, gastos, ingresos y determinar la realidad de sus utilidades, dada que toda esta información es de gran importancia en la toma de decisiones además por el cumplimiento obligatorio de llevar contabilidad. En Colombia, con la implementación de las normas internacionales de información financiera, los microempresarios deben llevar una contabilidad simplificada, además del cumplimiento de los requisitos tributarios establecidos por cada gobierno Los microempresarios asisten a capacitaciones contables y financieras dirigidas por diversos organismos, pero al llegar a la empresa, poco aplican estos conocimientos; tal vez porque no cuentan con el tiempo suficiente para realizar actividades contables y financieras, también puede ser por no contar con personal para estas actividades financieras o porque se les presentan varias inquietudes y vacíos al momento de aplicar los conocimientos adquiridos. Todo esto, permite generar cultura en las personas, y especialmente en los microempresarios que son los que en su mayoría incumplen con los requerimientos legales,
Según (Gelles, 2000)

La cultura consiste en patrones comunes de comportamiento que se aprenden de los miembros de una determinada sociedad, lo cual representa el estilo particular de vida de un grupo específico de personas. Por otro lado importante lo indicado por Hodgetts y Luthans (2003), quienes afirman Actualmente el reto más grande es adaptar las diferentes culturas al contexto de los negocios, esto requiere amplia comprensión de la diversidad cultural, percepciones y valores. La cultura, es el conocimiento adquirido que usan las personas para interpretar experiencias y generar un comportamiento social. Dicho conocimiento forma valores, crea actitudes y ejerce gran influencia en el comportamiento. Una cultura típicamente se caracteriza por ser: aprendida, compartida, adaptable y pasa de generación en generación. (p.93)

REVISIÓN DE LITERATURA

Por experiencia en el trabajo con los microempresarios , estos al recibir capacitaciones en materia contable y financiera, no la implementan, demostrando con ello las fallas dentro del proceso de enseñanza – aprendizaje, primero que todo por la falta de motivación y en la mayoría de los casos por la confusión que generan los cambios constantes de la normatividad. Es en este punto donde se debe empezar a formar al microempresario, buscando la manera de generar un cambio progresivo, inicialmente con la motivación hacia la creación de una cultura organizacional. Según con Chiavenato (1995) manifiesta:

> *Lo más importante es comenzar a cambiar la cultura, "los sistemas en los cuales las personas viven y trabajan", (p.16) haciéndose necesario basar los principios de la empresa en la responsabilidad, y la motivación.*

Pero para crear una nueva cultura organizacional hay que centrar la investigación inicialmente en el comportamiento, pues no es suficiente cambiar estructuras, planificar estrategias, elevar niveles de desempeño mediante metas y objetivos, sin permitir analizar la importancia de evaluar el entorno global de trabajo (Robbins, 1994 p.23). Todas las culturas traen consigo manejos de identidad y comportamientos diferentes, acercándonos al punto de vista de Hodgetts (1990 p.17), quien con su modelo de cultura organizacional amplia la visión de la importancia de la motivación y la participación. En el caso de este proyecto el modelo de motivación y posterior acompañamiento, está enfocado al manejo de la información contable, lo que sucede es que en primer término habría que entrar a vencer las barreras de la desconfianza y confusión acerca de la legislación y en segundo lugar definir los beneficios que en productividad y desempeño generarían estas actividades. Por otro lado, es importante la motivación que se dé al interior de cualquier proceso a llevar a cabo. Por lo tanto: Según Robbins, (1991) manifiesta:

> *Puesto que la motivación es un factor determinante del aprendizaje del adulto, el asesor debe buscar que en cada momento tanto los contenidos como la totalidad de las actividades de aprendizaje estén orientados hacia el núcleo de intereses vitales, en este caso, de los microempresarios (p.23).*

El microempresario como ser consciente de sus responsabilidades con su familia, consigo mismo y con la sociedad, tiene intereses económicos, políticos, profesionales, religiosos y sociales. Por tal razón, solo asume con entusiasmo la tarea de aprender cuando se ha convencido de la utilidad práctica que de ella derivará, de conformidad con estos intereses.. Para determinar la zona de estudio, se recurrió a:
El Instituto Geográfico Agustín Codazzi (IGAC), indica;

> *Colombia como país, es una República unitaria constituida por un estado social y democrático de derecho cuya forma de gobierno es presidencial.*

La organización territorial está determinada por departamentos, municipios y distritos. Otras divisiones especiales son las provincias, las entidades territoriales indígenas y los territorios colectivos. Para el caso de los municipios, estos son entidades territoriales organizadas administrativa y jurídicamente. Es dirigido por la figura de un Alcalde, quien gobierna junto con un Concejo Municipal; ambas figuras son elegidas por voto popular, para un período de cuatro años. Según el sitio Web de "Así es Colombia" (2011)

> *Los Departamentos son encabezados por un Gobernador encargado de la administración autónoma de los recursos otorgados por el Estado. Tienen autonomía en el manejo de los asuntos relacionados con su jurisdicción y funcionan como entes de coordinación entre la nación y los municipios. Los administra un Gobernador y una Asamblea de Diputados elegidos en elecciones populares. En Colombia existen 32 departamentos. El departamento del Tolima está conformado por 47 municipios.*

Para el caso específico de esta investigación, se realiza en el municipio de San Luis Tolima, se caracteriza por tener dos centros poblados de gran importancia que polarizan el territorio en las zonas centro y Sur donde se centraliza la influencia de la cabecera municipal y hacia la zona Norte el centro poblado de Payandé. Se encuentra localizado en la parte central del departamento del Tolima en el borde Oriental de la cordillera Central en el valle cálido del alto Magdalena. Según el Diagnostico para el plan de desarrollo municipal de San Luis Tolima (2012-2015):

> *El municipio presenta un área de 413.54 kilómetros cuadrados, los cuales el 0.3% corresponde al área urbana y el 99.7% al sector rural, tiene un área de 41.354,2 hectáreas, que representa el 1,75 % del área total del Departamento del Tolima, discriminados así: para la cabecera municipal 72,4 Ha, para el corregimiento de Payandé 51,9 y el área rural 41.229,9*

El aprendizaje basado en el acompañamiento, permite que los microempresarios asimilen con mayor facilidad los conocimientos, al aplicar las normas contables y tener al día la situación financiera de la empresa, disminuyendo el porcentaje de empresas sancionadas por el incumplimiento de las normas contables y financieras. Es por esto que las MIPYMES al igual que las grandes empresas necesitan establecer procesos contables y tributarios, pero la diferencia radica en que las microempresas en la mayoría de los casos: Son creadas por personas que no tienen ningún concomimiento en las áreas básicas que se necesitan en la creación de un negocio. Muestran baja gestión administrativa y contable. Presentan alta informalidad. Presentan dificultades en su organización y comercialización. Tienen bajos recursos de capital. Disponen de poca disponibilidad de recursos para costear asesoramientos en las diferentes áreas mencionadas. Además, el gobierno en la mayoría de los países, muestran interés por fomentar este tipo de empresas, pero no por suministrar conocimientos necesarios a los propietarios de las mismas. De allí depende la ausencia de un procedimiento contable bien estructurado y la falta de conocimientos sobre las obligaciones tributarias por parte de la mayoría de los microempresarios del país especialmente los que se encuentran ubicados en los diferentes Municipios de Colombia como es el caso de las microempresas existentes en el Municipios de San Luis, Departamento Tolima. Según lo establece (Gelles, 2000), La cultura consiste en patrones comunes de comportamiento que se aprenden de los miembros de una determinada sociedad, lo cual representa el estilo particular de vida de un grupo específico de personas.
Por otro lado importante lo indicado por Hodgetts y Luthans (2003), quienes afirman

Actualmente el reto más grande es adaptar las diferentes culturas al contexto de los negocios, esto requiere amplia comprensión de la diversidad cultural, percepciones y valores. La cultura, es el conocimiento adquirido que usan las personas para interpretar experiencias y generar un comportamiento social. Dicho conocimiento forma valores, crea actitudes y ejerce gran influencia en el comportamiento. Una cultura típicamente se caracteriza por ser: aprendida, compartida, adaptable y pasa de generación en generación. (p.93)

En la medida que los gobernantes de cada territorio municipal se comprometan con las necesidades reales de la región, se va generando cultura en cada una de las actividades diarias generadas en su vida. Es por ello en la actualidad se debe ahondar esfuerzos para trabajar en conjunto con el estado, y no trasladarle toda a responsabilidad en la ejecución de los programas de cada período. La academia, instituciones, empresas y comunidad en general deben unirse en el desarrollo de la región, es por ello que en esta investigación se articula el estado, empresarios y academia, en el desarrollo del acompañamiento contable a los microempresarios del municipio de san Luis Tolima

Por Qué el Acompañamiento a los Microempresarios del Municipio de San Luis Tolima

Observando estas debilidades que presentan los microempresarios del Municipio de San Luis Tolima en el manejo contable y tributario de las operaciones diarias de su negocio, se analizara por medio de esta

investigación, las causas que conllevan al no cumplimiento de los deberes formales establecidos en la ley en la parte contable y tributaria. Se realizará un seguimiento y acompañamiento en un periodo determinado con el fin de resaltar la importancia de la información financiera en el crecimiento de las pequeñas empresas, se establecerá un procedimiento sencillo que les permita registrar las actividades realizadas por el ente; para que de esta manera conozcan más a fondo el desarrollo económico de la misma y determinar en un período determinado la rentabilidad o perdidas del mismo. El proceso de investigación permite realizar el siguiente proceso: Identificar las microempresas que están legalmente constituidas en el municipio de San Luis Tolima. Diagnosticar la situación actual de la contabilidad de los microempresarios del municipio de san Luis Tolima. Hacer el acompañamiento contable a los microempresarios del municipio de San Luis Tolima.. Socializar los resultados del proceso de acompañamiento contable a los entes estatales, comunidad académica, empresarios y comunidad en general, realizada en el municipio de San Luis.

El incumplimiento de los deberes formales por parte de los microempresarios en las áreas contable y tributario con respecto a sus negocios, está dado principalmente por factores tales como: deficientes conocimientos de tipo contable y tributario, desconocimiento de las leyes, falta de asesorías profesionales, ignorancia sobre los aspectos de tipo financiero, confusión o mala interpretación de las normas, poco interés por estas áreas, entre muchas otras razones las cuales generan muchas inconsistencias dentro de un ente económico que en un momento dado concluyen en el bajo conocimiento por parte del microempresario de los excedentes generados por su negocio además de las sanciones en los que se pude incurrir por la omisión de las normas fiscales.

Los microempresarios del municipio de San Luis Tolima, presenta un deficiente conocimiento contable, por lo tanto se hace necesario el impartir conocimiento a través de un aprendizaje basado en el acompañamiento, con el fin de que los microempresarios asimilen con mayor facilidad los procesos contables que se deben emplear en su ente teniendo en cuenta las normas aplicables según cada caso, de esta manera ellos tendrán al día la información financiera de la empresa, así como un conocimiento aproximado de las utilidades generadas por su negocio. Por otro lado, se evitaran sanciones que se pueden generar por la infracción de las normas fiscales de tipo nacional, departamental y municipal. Con todo esto, el beneficio no solo será para la empresa misma, sino para todos los sectores económicos al trabajar con microempresarios de todos los sectores económicos, industriales, comerciales y de servicios, de igual manera la participación de la academia, al tener estudiantes universitarios de último semestre de programa de contaduría pública quienes realizaran la aplicación de las encuestas y el acompañamiento contable y simultanea participación del estado a través de la Alcaldía Municipal al autorizar la elaboración del trabajo en la región.

METODOLOGÍA

El proceso metodológico está enmarcado en un estudio de caso, tomando como referencia a Yin (2005), el cual establece que éste tipo de un objeto o caso, cuyos resultados permanecerán ciertos solo en ese caso específico. Se trabaja directamente con el objeto de estudio, que en este caso es la población compuesta por los microempresarios del Municipio de San Luis del Departamento del Tolima Colombia. Dada la importancia de la investigación se dio la intervención de la empresa- academia y estado, en la que todos los actores fueron fundamentales para llevar a cabo con éxito el proceso.

Recolección de Datos

En Colombia existen 56 Cámaras de Comercio, instituciones de carácter privado que majean recursos públicos, art. 86 del código de comercio, Ley 222 (2005). Dentro de sus funciones está la de llevar el registro mercantil, llevar el registro único empresarial de las MIPYMES, art. 11de la ley 590 (2000). El departamento del Tolima cuenta con tres Cámaras de Comercio, las cuales tienen distribuidos los municipios según la ubicación geográfica. El municipio de San Luis corresponde a la jurisdicción de la

cámara de Comercio del Espinal Tolima. La información recopilada indica que a 22 de octubre de 2014, existen 338 microempresarios legalmente constituidos. Para esta investigación, constituye la población objeto de estudio. Para el cálculo de la muestra, con una población de 338 microempresarios, se utilizó la siguiente formula, teniendo en cuenta un nivel de confianza del 80%, arrojando una muestra de 30 microempresarios, a quienes se les aplico la encuesta.

$$n = \frac{Z^2 p \bullet q \bullet N}{Ne^2 + Z^2 p \bullet q}$$

Elaboración del Instrumento de Recolección de Datos

Se obtuvo información primaria de los microempresarios, a quienes se les visito inicialmente para explicar el proceso, autorizando la aplicación de la encuesta por estar interesados en ser parte integrante del proceso. De acuerdo a la metodología de Hernández Fernández y Baptista (2010), se diseñó el instrumento con 13 preguntas abiertas y cerradas que permiten conocer la situación actual de la contabilidad de los microempresarios del municipio de san Luis Tolima. En ella se detectan las necesidades del empresario y los vacíos contables y tributarios que estos presentan. Se visitó cada establecimiento de comercio, aplicándose la encuesta directamente al propietario de la microempresa

RESULTADOS

De acuerdo a los resultados obtenidos en cada una de las encuestas aplicadas a los 30 microempresarios, se procedió a realizar el acompañamiento. Los microempresarios del municipio de san Luis Tolima, el 97% son del régimen simplificado, los cuales corresponden en su mayoría a famiempresas, manejadas por los mismos propietarios y su familia; tan solo el 3% son del régimen común. En Colombia existen dos tipos de régimen fiscalmente clasificados como son el común y simplificado, según el artículo 499 del estatuto tributario. Del 100% de los microempresarios, solamente el 10% implementa una contabilidad sistematizada, el 23% lleva contabilidad manual pero solamente para fines tributarios (declaración de Renta) y el 67% restante no llevan ningún tipo de contabilidad. Donde se evidencia que la mayoría de las empresas no implementan ningún tipo de contabilidad en su negocio, por desconocimiento de la norma y la falta de imposición de acciones por parte del estado en la aplicación de la contabilidad según el código de comercio (ley 222 de 1995), de igual manera el decreto 2649 de 1993 y actualmente la ley 1314 de 2009, decreto reglamentario 2706 de 2012en la implementación de una contabilidad simplificada para las empresas clasificadas como microempresas.. De los 30 microempresarios encuestados, solamente el 27% lleva una contabilidad conforme a las normas y principios contables y el 73% restante no cumple con estos requerimientos porque o cual se evidencia que la mayoría no lleva ningún tipo de contabilidad.

El 53% de los encuestados manifestó que registra sus operaciones diarias en cuadernos, el 30% no registra sus operaciones, solamente las ventas a crédito para tener control de sus cuentas por cobrar, el 10% utiliza medios magnéticos, y el 7% restante cumple con el requerimiento de llevar el libro de operaciones diarias para régimen simplificado. De la totalidad de los microempresarios encuestados, el 63% no organiza la contabilidad de su establecimiento, el 10% la registra diariamente, el 7% la organiza semanalmente, el 13% lo hace de forma mensual y el 7% restante la organiza anualmente con el fin de presentar su declaración de renta. De la totalidad de los encuestados, el 57% clasifica en orden cronológico los documentos de venta y compra, los que no llevan ningún proceso contable, lo hacen con el fin de hacer un control de lo que compran de contado y a crédito además a sus proveedores; los que si llevan contabilidad lo hacen por exigencias de la ley. El 43% restante no organiza estos documentos y en la mayoría de los casos ni siquiera conserva los soportes, debido a que no implementan ningún tipo de contabilidad por consiguiente tampoco registra sus operaciones diarias.

El 3% de los 30 microempresarios expide factura cumpliendo con todos los requerimientos de ley, un 30% expide factura algunas veces, solamente cuando el cliente la exige, y el 67% no emite factura de venta, ya que no están obligados a facturar. Pero es necesario resaltar que dentro de los encuestados. En concordancia con la norma tributaria, las personas naturales del régimen simplificado deben expedir un documento equivalente que soporta las ventas realizadas, pero ellos lo cumplen, solo cuando realizan transacciones con sociedades y personas naturales que pertenecen al régimen común. Las transacciones que se realizan con en su mayoría al por menor y con personas naturales que no solicitan el soporte correspondiente. De los 30 encuestados, el 93% solicita los soportes de compra, esto con el fin de tener presente el costo de la mercancía y así poder establecer el valor de venta. El 7% restante no solicita nunca factura en sus compras ya que no lo consideran necesario; al 77% de los microempresarios le han exigido estados financieros en alguna entidad, especialmente en bancos, al 23% restante nunca les han exigido este tipo de información De la totalidad de los microempresarios encuestados, el 20% cumple con las exigencias establecidas por la DIAN para régimen simplificado, el 80% restante no cumple con dichos reglamentos en la mayoría de los casos porque desconoce dichas normas. Se observa que El 40% de los 30 microempresarios encuestados, han recibido algún tipo de asesoría contable y tributaria, algunos porque tiene un contador pero la mayoría ha recibido asesoría por parte de la cámara de comercio. El 60% restante no ha recibido nunca una asesoría o acompañamiento de este tipo.

Del 40% de los encuestados que alguna vez ha recibido algún tipo de asesoría u acompañamiento de tipo contable y tributario, el 100% respondió que los resultados han sido bueno pero en el sentido del aprendizaje teórico, porque en el momento de la práctica se han presentado muchos vacíos, y no han contado con ningún tipo de aclaración. De los 30 encuestados, el 27% cuenta con herramientas tecnológicas (computador), y el 73% restante no cuentan con ningún tipo de estos instrumentos en la mayoría de los casos porque no lo saben usar y no lo consideran necesario. Del 100% de los encuestados El 80% está de acuerdo en que se les haga un acompañamiento de tipo contable y tributario, la mayoría consideran que es muy necesario ya que les preocupa no estar cumpliendo los requerimientos de la DIAN Así mismo EL 20%restante no están interesados en recibir esta asesoría, ya que algunos consideran que no es necesario porque tienen sus propios procedimientos o personas que les facilita llevar la parte contable en el negocio.

<u>Diseño y Aplicación de Procesos de Acompañamiento Contable a los Microempresario del Municipio de San Luis Tolima.</u>

Una vez analizados cada uno de las respuestas de la encuesta, se procede a realizar el acompañamiento contable. A cada microempresario se le realiza un diagnostico en el área contable para la aplicación del acompañamiento. Los resultados obtenidos demuestran que ningún microempresario maneja libros contables, se procede a la elaboraron de los siguientes libros de contabilidad: Libro de ventas al contado, Libro de ventas a crédito Libro de compras Libro de Estos libros serán la base para el registro diario de todas las operaciones que tiene el microempresario; con el acompañamiento contable se les explica de forma detallada y con los documentos reales su uso, aplicación e importancia en la empresa. Con la información financiera real de la microempresa, una vez enseñándose a organizar los documentos y registrando en los libros diseñados en cada caso, se procede a realizar los estados financieros, entregándose un formato de fácil aplicación y uso, en la que se resumen para cada estado los activos, pasivo y patrimonio para el caso del estado de situación financiera, y para el estado de resultados, los ingresos, costos y gastos.

CONCLUSIONES

Con el desarrollo de este proyecto, se pudo determinar en primera instancia que el 90% de la economía de un país depende principalmente de las Micro, Pequeñas y Medianas Empresas y que dentro de los municipios de Colombia se concentran principalmente microempresas creadas por personas naturales pertenecientes al régimen simplificado. Estas microempresas, en la mayoría de los casos son fami-empresas

constituidas por personas con bajos niveles de estudio y pocos conocimientos en las áreas contable y tributaria. Son entes que desarrollan su actividad de comercio en el mismo lugar donde residen y son atendidas por los familiares de los dueños. En el municipio de San Luis Tolima se hallaron 338 microempresarios constituidos legalmente ante Cámara y Comercio; de este grupo se fijó una muestra de 30 microempresarios. Del total de microempresarios encuestados se logró determinar que solo el 20% tiene conocimiento sobre la información contable y tributaria y llevan debidamente la contabilidad de acuerdo a las normas establecidas por la ley. El otro 80% ignoran los términos relacionados con la información contable y por ende al no tener su información día y organizada, no cuentan con una base para cumplir con sus requerimientos tributarios. El acompañamiento prestado a través de la investigación, fue de mucha ayuda para los microempresarios quienes en su totalidad se mostraron muy satisfechos con el trabajo, realizado; dejando como base el conocimiento y la importancia de registrar cada una de sus operaciones (ventas, compra, Gastos), archivar y conservar sus soportes con el fin de poder determinar al final de cada periodo las utilidades reales y la situación financiera del ente. También quedaron agradecidos con las aclaraciones sobre las obligaciones tributarias ya que este tema es muy importante para ellos, les preocupan las sanciones que la DIAN impone por el incumplimiento de las normas.

REFERENCIAS

Altman, Hodgestt (1990). Comportamiento en las organizaciones. México: Interamericana.

Chiavaneto (1995). Introducción a la teoría general de la administración. Séptima edición. (p.16)

Colombia, Presidencia de la República. (1993). Diario Oficial No. 41156, correspondiente al Decreto 2649 del 29 Diciembre de 1993. Bogotá: Imprenta Nacional.

Colombia, Presidencia de la República. (1995). Diario Oficial No. 42156, correspondiente a la ley 222 de 20 Diciembre de 1995. Bogotá: Imprenta Nacional.

Colombia, Presidencia de la República. (1989). Diario Oficial No.38756 correspondiente al Decreto Ley 624 de Marzo 30 de 1989. Bogotá: Imprenta Nacional.

Colombia, Presidencia de la República. (2000). Diario Oficial No. 44078, correspondiente a la Ley 590 de Julio 12 de 2000. Por la cual se dictan disposiciones para promover el desarrollo de las micro, pequeñas y medianas empresas Bogotá: Imprenta Nacional

Corporación para el Desarrollo de la Microempresa. (2007). Estadísticas de la Microempresa en Colombia, análisis comparativo 1990 2005. Bogotá.

Colombia, Presidencia de la República. (2009). Diario Oficial No. 47409, correspondiente a la Ley 1314 de Julio 13 de 2009. Bogotá: Imprenta Nacional.

Gelles, R J. y Levine, A, (2000). Sociología, Editorial Mc Graw Hill, México.
Grupo Bancolombia (2010) Informe 2010 Gestión empresarial (p.56)
Hernández, Fernández y Baptista, (2010). Metodología de la Investigación (5ª. Ed.). [CD-ROM]. Perú: McGraw-Hill.

Misión pyme.com (2008) Las obligaciones tributarias. Recuperado Viernes, 29 de agosto de 2008

WEBGRAFÍA

Así es Colombia (2011). ¿Cómo es la organización político-administrativa de Colombia? Recuperado 20 Mar 2015, http://www.colombia.co/asi-es-colombia/como-es-la-organizacion-politico-administrativa-de-colombia.html

Bancoldex. Formación empresarial. Consultado el 10 de Enero de 2015, recuperado de http://www.bancoldex.com/contenido/Formacion-empresarial.aspx

Estadísticas. (2013). Consultado el 02 de julio de 2013, página web de la Cámara de Comercio de Ibagué: http://www.ccibague. Información directa señor Daniel Mora Área Capacitaciones Cámara de Comercio de Ibagué.

Estadísticas. Comportamiento histórico empresas en Ibagué 2001-2010. Consultado el 25 de Septiembre de 2013, página web de la Cámara de Comercio de Ibagué: http://www.ccibague.org

Vox Larousse. (s.f.). Diccionario de consulta. [Versión electrónica]. Consultado el 10 de septiembre de 2012. http://www.diccionarios.com

www.leasingbancolombia.com/cs/Satellite?c=PDF&cid. Consultado el 6 de Junio de 2014

BIOGRAFÍA

Nubia Varón Triana es PhD. En Ciencias Económicas y Administrativas, Profesora investigadora de la Universidad Cooperativa de Colombia, integrante grupo PLANAUDI, líder investigador en proyectos con microempresarios. Coordinadora semillero investigación COISDES. Consultora empresarial en área financiera y tributaria. Se pueden contactar al conjunto Mosquera casa 7 contiguo Colegio INEM.

Mario Heimer Flórez es Candidato a doctor en educación, profesor investigador Grupo Mundo Organizacional.

CAPACITACIÓN Y ASESORÍA PARA LA PERDURABILIDAD DE MICROEMPRESAS EN FUSAGASUGÁ, COLOMBIA

Elizabeth Ann Escobar Cazal, Universidad de Cundinamarca
Gonzalo Escobar Reyes, Universidad de Cundinamarca

RESUMEN

De acuerdo con la base de datos suministrada por la Cámara de Comercio de Bogotá sede Fusagasugá, entre los años 2013 y 2014 se registraron 757 organizaciones empresariales que cancelaron sus matrículas mercantiles. Frente a esta situación, el trabajo se orientó a realizar un plan de acción (piloto) de fortalecimiento a microempresas fundamentado en el análisis de causas que obligaron a los microempresarios al cierre de establecimientos. En una primera fase (diagnóstico) se utilizó la modalidad investigación descriptivo-analítica y complementariamente el modo aplicativo (plan de acción). Así, se analizaron áreas funcionales de las microempresas, identificando problemas, debilidades y fortalezas. Brindando información requerida 141 microempresarios participaron en el proceso. Como parte de este, fue diseñada la base de datos, planteándose el correspondiente Análisis descriptivo con tablas de contingencia. Fueron establecidas como causas principales incidentes en la morbilidad de estas organizaciones: Escaso nivel de conocimientos administrativos, poca experiencia administrativa, carencia de medios publicitarios, uso de una contabilidad empírica, resistencia a la innovación, etc. Como otros resultados, se determinó que la mayoría de microempresas eran de carácter familiar administradas por sus dueños, empleando pocas personas. Su periodicidad de funcionamiento estaba en el rango de 1 a 4 años. Como objetivo en cumplimiento y para garantizar la permanencia y consolidación de las microempresas, se ejecutaron programas de capacitación y asesoría.

Palabras claves: Diagnósticos, Morbilidad Empresarial, Intervenciones Empresariales

ABSTRACT

TRAINING AND ADVICE FOR THE PERDURABILITY OF MICRO-ENTERPRISES IN FUSAGASUGÁ

According to data provided by the Cámara de Comercio of Bogotá, Fusagasugá location, between the years 2013 and 2014 were recorded 757 business organizations that cancelled its commercial registration. Faced with this situation the work focused on making a plan of action (pilot test) strengthening micro-enterprises based on the analysis of causes which forced to micro-entrepreneurs to the lockout. In a first phase (diagnostics) we used the mode descriptive-analitica research and in addition the application mode (action plan). Thus, functional areas of micro-enterprises, identifying problems, weaknesses and strengths were analyzed. Providing information required 141 entrepreneurs participated in the process. As part of this, was designed the database, set the corresponding descriptive analysis with contingency tables. They were established as main causes incidents in the morbidity of these organizations: low level of administrative knowledge, little administrative experience, lack of advertising media, use of an empirical accounting, resistance to innovation, and so on. As other results, it was determined that the majority of micro-enterprises were family managed by its owners, employing few people. Its frequency of operation was in the range of 1 to 4 years. Target in compliance and to ensure the permanence and consolidation of micro-enterprises, training and counseling programs were executed.

JEL: M15

Key Words: Diagnostics, Morbidity Business, Business Interventions

INTRODUCCIÓN

Fusagasugá es cabecera de la Provincia del Sumapaz, Departamento de Cundinamarca. Según las proyecciones del DANE, el crecimiento poblacional del municipio para el año 2013 fue de 129.301 personas y para 2.014 fue de 131.914 personas. (DANE, 2005) Su actividad económica se basa principalmente en la agricultura especialmente frutas, hortalizas y café; la avicultura y la ganadería. Igualmente según el Censo General 2005, en los resultados de la actividad económica se presenta que el 57.4% corresponde a establecimientos comerciales (al por menor de alimentos y bebidas alcohólicas) 34.1% pertenece al sector servicios (educación, salud, restaurantes) 7.3% se dedica a la industria (elaboración de alimentos a base de frutas, producción de harinas y almidones, productos de panadería, productos lácteos, confección de ropa; otras relacionadas con el subsector de la construcción: productos metálicos, fabricación de muebles) y el 1.2% a otra actividad. (DANE, 2005)

El 98% del tejido empresarial corresponde a microempresas, por lo que su mercado tiende a ser exclusivamente local: el 80% de las que tienen 4 o menos empleados vende localmente sus productos, solo el 20% de las empresas de más de 20 empleados vende una buena fracción de su producción externamente (DANE, 2005) El incremento y desarrollo de micro y pequeñas empresas de tipo formal e informal, aportan significativamente a la economía del municipio y son fuente generadora de empleo (autoempleo) para microempresarios y familias. Pero problemas como: el nivel insuficiente de conocimientos administrativos y contables, la poca experiencia en la actividad empresarial, el débil manejo de inventarios: excesiva inversión en activos fijos; carencia tecnológica y de publicidad, etc. hizo que la supervivencia en el mercado no fuera suficientemente sólida para mantenerse y crecer, marcándose una tendencia a desaparecer. La Cámara de Comercio de Bogotá, sede Fusagasugá, para los años 2013 y 2014 registró 757 organizaciones que cancelaron la matrícula mercantil. Estas cifras agrupan solamente al sector formal, desconociendo la cantidad de micro y pequeñas empresas informales que se vieron obligadas a cerrar sus establecimientos.

Con el referente central: base de datos de la CCB, se inició el estudio diagnóstico de las áreas funcionales de las mipymes: Administrativa, de mercadeo, financiera, de producción y de recursos humanos, para identificar las causas que obligaron a los microempresarios a tomar la decisión mencionada. En este, se analizaron problemas, debilidades y fortalezas de las mipymes para generar un plan de mejoramiento orientado a capacitaciones y asesorías. Como objetivos se formularon: - Analizar las causas que determinaron el cierre de las mipymes a partir del estudio de las Áreas Funcionales. - Desarrollar planes de capacitación en las áreas administrativas, de mercadeo, financiera, de producción y talento humano. - Realizar asesorías a microempresarios participantes.

REVISIÓN DE LITERATURA

Autora relevante para el estudio es Lourdes Munch Galindo, quien define las Áreas funcionales de la organización afirmando: que para lograr sus objetivos, independientemente de su tamaño, toda empresa realiza cinco funciones básicas: elaborar el producto, venderlo, invertir y manejar el dinero para producirlo, a la vez que controlar las ganancias que obtiene, y manejar la información y la tecnología, contratar y coordinar al personal para que desempeñe sus labores tendientes al logro de los objetivos organizacionales. A estas cinco funciones se les denomina Áreas Funcionales o Departamentos de la Empresa, las cuales usualmente son: Producción, Mercadotecnia, Finanzas, Sistemas y Recursos Humanos. (Munch, 2007)Las áreas de actividad, conocidas también como áreas de responsabilidad, departamentos o divisiones, están en relación directa con las funciones básicas que realiza la empresa a fin de lograr sus objetivos. Dichas áreas comprenden actividades, funciones y labores homogéneas. La efectividad de una empresa no depende del

éxito de un área funcional específica; sino del ejercicio de una coordinación balanceada entre las etapas del proceso administrativo y la adecuada realización de las actividades de las principales áreas funcionales. (Bernal & Ojeda, 2005) El concepto de perdurabilidad empresarial puede entenderse como la habilidad de las organizaciones para permanecer activas en una industria, un sector o un mercado, sin importar los cambios, incertidumbres, contingencias o riesgos futuros que tengan que enfrentar. (Toca, 2011)

De otra parte, la muerte empresarial se origina, principalmente, cuando un efecto negativo comercial tiene consecuencias negativas financieras. Por ejemplo, pérdida de clientes afecta la facturación y sí los costos fijos permanecen igual hay detrimento financiero. Normalmente estos efectos no son inmediatos. (Bedoya, 2007) La mayoría de estudios de perdurabilidad y mortalidad de las empresas han privilegiado los factores internos –capacidad directiva, control financiero y de inventarios, asignación de precios y habilidades para establecer procesos y sistemas apropiados entre otros– quedando abierta la posibilidad para el abordaje de los factores interfase y externos. Las perspectivas de estudio empleadas para explorar el desempeño y la perdurabilidad de dichas empresas incluyen los rasgos de los directores y otros atributos como su experiencia, conocimiento de la industria, habilidad para acceder a los recursos esenciales y competencias técnicas del fundador (LeBrasseur y Zinger, 2005: 409). Otros factores como el conocimiento en sus dos modalidades (capital humano y tecnología tangible) también han sido considerados como determinantes de la perdurabilidad de las empresas, concluyendo que es la inversión en capital humano la que conduce a una superioridad en materia de exploración del entorno, de procesamiento de información y de desarrollo de nuevos mercados y que la inversión en tecnología lleva a eficiencias superiores en la producción y productos de mayor calidad (Hage, Collins, Hull y Teachman. 1993: 224). Citado en: (Toca, 2011); (Gómez & Vargas, 2011)

METODOLOGÍA

En una primera fase (diagnóstico) se utilizó la modalidad investigación descriptivo-analítica y complementariamente el modo aplicativo (plan de acción). Así, se analizaron áreas funcionales de las microempresas, identificando problemas, debilidades y fortalezas. Se diseñó la base de datos, planteándose el correspondiente Análisis descriptivo con tablas de contingencia. Los resultados obtenidos fueron insumo para la segunda etapa o de intervención correspondiente a la investigación aplicativa.

Muestra

Se tenía previsto hacer el estudio con 620 mipymes registradas en la base de datos de la CCB. Pero al iniciar el trabajo se presentaron situaciones como: - 250 organizaciones que atendieron la convocatoria brindaron mínima o nula información. – 186 no contestaron las llamadas. – 43 registraban números equivocados. Solamente 141 empresarios aportaron la información completa convirtiéndolos en el 100% de la población objeto de estudio. Del total de mipymes, 47,5% (67) correspondieron al sector comercio (venta de calzado, ropa, artículos de uso personal, de víveres y alimentos, celulares, distribuidoras, cigarrerías, misceláneas, tiendas). 41,1% (58) al sector servicio (centros de belleza, estética y salud, transporte turístico, servicio a domicilio, remodelación, limpieza y decoración de viviendas). Este 88,6% se caracterizó por su composición como empresa familiar o microempresa en las que el propietario y familia desempeñaban todas las funciones y en pocos casos contando con 2 a 5 trabajadores. 8,5% (12) pertenecientes al sector industria (fábricas de productos de madera, panaderías) evidenciándose su tamaño pequeño y baja productividad. 2,8% (4) al sector agropecuario.

Tabla 1: Actividad Económica de las Empresas

Actividad Económica	Frecuencia	Porcentaje	Porcentaje válido	Porcentaje acumulado
Agropecuario	4	2,8	2,8	2,8
Comercio	67	47,5	47,5	50,4
Industria	12	8,5	8,5	58,9
Servicio	58	41,1	41,1	100,0
Total	141	100,0	100,0	

Fuente: Los Autores. En la Tabla 1 se identifican las actividades económicas de las empresas participantes del estudio. El sector comercio representado con el 47,5% (67); Sector Servicio con 41,1% (58); Sector Industria 8,5% (12); Sector agropecuario 2,8 (4).

Instrumento Diagnóstico

El Instrumento técnico para acopiar información se dividió en 6 partes: - Información Básica, Área administrativa, Área de Mercadeo, Área de Finanzas, Área de Producción, área de Recursos Humanos; con 62 proposiciones (afirmativas y negativas) y 3 preguntas abiertas. Se realizó el procesamiento de datos en tablas de contingencia y el análisis descriptivo programa SPSS versión 21.0

RESULTADOS Y DISCUSIÓN

Quienes crean empresas pequeñas lo hacen desconociendo las escasas probabilidades de supervivencia o a pesar de ellas. La experiencia demuestra que el 50% de dichas empresas quiebran durante el primer año de actividad, y no menos del 90% antes de cinco años. Según revelan los análisis estadísticos, el 95% de estos fracasos son atribuibles a la falta de competencia y de experiencia en la dirección de empresas dedicadas a la actividad concreta de que se trate. (Lefcovich, 2004); (Pérez-Uribe & Ramírez, 2015). Para que los microempresarios logren triunfar deberán continuamente revisar la validez de los objetivos del negocio, sus estrategias y su modo de operación, tratando siempre de anticiparse a los cambios y adaptando los planes de acuerdo a dichos cambios. (Lefcovich, 2004). En este artículo y de acuerdo al análisis realizado a las áreas funcionales de las empresas, se presentan solamente las que relacionaron problemas relevantes: área administrativa, de mercadeo y finanzas. Igualmente se identificaron las variables que mayor incidencia tuvieron en el cierre de estas. En el Área Administrativa_se tomaron 2 variables: - Bajo nivel de conocimientos y Experiencia administrativa - Oportuna toma de decisiones.

Tabla 2: Cruce de Variables Área Administrativa.

			Oportuna Toma de Decisiones		Total
			No	Si	
Bajo nivel de Conocimientos y Experiencia administrativa	No	Recuento	28	12	40
		% del total	19,9%	8,5%	28,4%
	Si	Recuento	53	48	101
		% del total	37,6%	34,0%	71,6%
Total		Recuento	81	60	141
		% del total	57,4%	42,6%	100,0%

Fuente: Los Autores. En la Tabla cruzada 2 se observa la relación de las variables Bajo nivel de Conocimientos Administrativos y experiencia Empresarial con la oportuna toma de decisiones.

71,6% (101) de participantes encuestados presentaron bajo nivel de conocimiento y experiencia administrativa y en la mayoría de casos decidieron iniciar su negocio con algunos familiares o solos; De este grupo 37,6% (53) además de la condición citada afirmaron no haber tomado decisiones oportunas en aspectos financieros, operativos, de mercadeo o recursos humanos, refiriéndose también al análisis de futuras situaciones que podrían enfrentar, como el no continuar con el funcionamiento de la microempresa, para no quebrar y perderlo todo. Se destaca que del 57,4% (81) que no tomaron decisiones oportunas el 19,9% (28) tampoco contaron con suficientes conocimientos y experiencia administrativa. En el Área de

Mercado se tomaron las variables: - Alta competencia del producto ofertado - Bajo nivel de Ventas de productos/servicios.

Tabla 3: Cruce de Variables Área de Mercadeo

			Bajo Nivel de Ventas		
					Total
			No	Si	
Alta competencia del producto ofertado	No	Recuento	33	23	56
		% del total	23,4%	16,3%	39,7%
	Si	Recuento	28	57	85
		% del total	19,9%	40,4%	60,3%
Total		Recuento	61	80	141
		% del total	43,3%	56,7%	100,0%

Fuente: Los Autores. La Tabla cruzada 3 relaciona las variables Alta competencia del producto ofertado y el bajo nivel de ventas, cada una valorada con Si o No. 60,3% (85) contestaron que Si fueron afectado por la competencia, mientras que 39,7% 56) respondieron No. 56,7% (80) sufrieron bajos niveles de venta mientras que 43,3% (61) consideraron haber mantenido las ventas.

60,3% (85) de los participantes encuestados expresó que la competencia fue un factor crítico para mantener la empresa, pues cuando iniciaron el negocio no había un número considerado de empresarios ejerciendo la misma actividad, pero que posteriormente fueron apareciendo, generando la disminución de la demanda de productos y servicios. 40,4% (57) microempresarios asintieron la baja de ventas. 39,7% (56) no se vieron afectados por la competencia pues contaron con el reconocimiento de los clientes, quienes los prefirieron a pesar que existieran otras empresas ofertando los mismos productos y servicios.El 56,7% (80) manifestó que en sus empresas se evidenció un bajo nivel de ventas, por otros motivos como: mala ubicación del establecimiento, ingreso de nuevos competidores, la percepción de la inflación por parte de los clientes al presenciar un continuo incremento de precios en productos/servicios, haciéndose más difícil adquirirlos. El 43,3% (61) informó que el nivel de ventas de productos/servicios de las empresas era estable, sin embargo ellos aspiraban a que subiera más para crecer y consolidarse. De ese grupo, el 23,4% (33) consideraron no haber tenido problemas con la competencia.

Tabla 4: Cruce de Variables Área de Mercadeo. Publicidad

Contó Con Página Web				Utilizaron Medios de Publicidad: Radio y Tv		Total
				Si	No	
Si	Utilizaron volantes para dar a conocer la empresa	Si	Recuento	26	3	29
			% del total	74,3%	8,6%	82,9%
		No	Recuento	2	4	6
			% del total	5,7%	11,4%	17,1%
	Total		Recuento	28	7	35
			% del total	80,0%	20,0%	100,0 %
No	Utilizaron volantes para dar a conocer la empresa	Si	Recuento	8	19	27
			% del total	7,5%	17,9%	25,5%
		No	Recuento	2	77	79
			% del total	1,9%	72,6%	74,5%
	Total		Recuento	10	96	106
			% del total	9,4%	90,6%	100,0 %
Total	Utilizaron volantes para dar a conocer la empresa	Si	Recuento	34	22	56
			% del total	24,1%	15,6%	39,7%
		No	Recuento	4	81	85
			% del total	2,8%	57,4%	60,3%
	Total		Recuento	38	103	141
			% del total	27,0%	73,0%	100,0 %

Fuente: Los Autores. Tabla Cruzada 4. Analiza las variables: - Contó con página web, - Utilizaron medios de publicidad: radio y tv, - Utilizaron volantes para dar a conocer la empresa, con respuesta Si o No. 73,0% (103) contestaron que No utilizaron publicidad radial y de televisión. 74,5% (79) no utilizaron página web. Y de un 82,9% (29) el 74,3% (26) utilizaron volantes como medio para promocionar sus empresas.

74,5% (79) microempresarios no utilizaron página Web, algunos por desconocimiento del funcionamiento y el costo de la herramienta. De la misma forma no valoraron la importancia de esta tecnología para visibilizar sus empresas; de este grupo el 72,6% (77) afirmaron no manejar publicidad, simplemente se ubicaron en un lugar limitándose a esperar a que llegaran los clientes. Igualmente la mayoría de empresas no contaban con capital suficiente para invertir en este recurso. Otros empresarios no se preocuparon por atraer nuevos clientes. 39,7% (56) mencionaron haber utilizado volantes para promocionar productos y servicios, algunos desde el primer momento en que inicio el negocio y otros en el trascurso de su funcionamiento. 18,4% (26) no utilizaron algún tipo de publicidad. El 73,0% (103) de encuestados comunicó no haber utilizado publicidad mediática como cuñas radiales o televisivas por el alto costo, desproporcionado, en relación a las ventas de sus productos/servicios. Esta estrategia no se consideró como inversión sino como gasto. En el Área de finanzas se identificaron tres variables:- La falta de capital para reinvertir en la empresa, - El control contable de la empresa - la diferenciación del dinero de la empresa con el personal.

Tabla 5: Cruce de Variables Área de Finanzas

Diferenciaron el Dinero de la Empresa Con El Personal				la Empresa Llevó Control Contable		Total
				Si	No	
Si	Falta de capital para reinvertir en la empresa	No	Recuento	39	20	59
			% del total	45,9%	23,5%	69,4%
		Si	Recuento	12	14	26
			% del total	14,1%	16,5%	30,6%
	Total		Recuento	51	34	85
			% del total	60,0%	40,0%	100,0%
No	Falta de capital para reinvertir en la empresa	No	Recuento	7	15	22
			% del total	12,5%	26,8%	39,3%
		Si	Recuento	5	29	34
			% del total	8,9%	51,8%	60,7%
	Total		Recuento	12	44	56
			% del total	21,4%	78,6%	100,0%
Total	Falta de capital para reinvertir en la empresa	No	Recuento	46	35	81
			% del total	32,6%	24,8%	57,4%
		Si	Recuento	17	43	60
			% del total	12,1%	30,5%	42,6%
	Total		Recuento	63	78	141
			% del total	44,7%	55,3%	100,0%

Fuente: Los Autores. Tabla Cruzada 5. Analiza las variables: - Falta de capital para reinvertir en la empresa - La empresa llevó control contable - Diferenciaron el dinero de la empresa con el personal. Con respuesta Si o No. 55,3% (78) microempresarios no llevaron control contable de la empresa. 60,7% (34) no diferenciaron el dinero de la empresa con el personal.

El 55,3% (78) del total de encuestados afirmaron no haber contado con un control contable en sus empresas, solamente llevaban cuentas y registros manuales en cuaderno, haciéndose inalcanzable, por ejemplo, realizar reportes de cierre. Consideraron también, que al ser negocios pequeños o familiares no era necesario llevar un control confiable. El 60,7% (34) manifestó como no importante diferenciar el manejo

del dinero personal con el de la empresa; este grupo tampoco reinvirtió en la empresa porque las utilidades mal manejadas solo alcanzaban para comprar lo necesario y escasamente para los gastos personales. La tendencia a utilizar indiscriminadamente su capital, especialmente en el caso de los gastos, determinó el hallazgo de un mayor control sobre las ventas y demás cuentas para conocer las ganancias, ejercicio que se enfatizaba cuando existían socios; De este grupo el 51,8% (29) no llevaban control contable que ocasionó la descapitalización y nula posibilidad de reinversión.

Asesorías

Por lo anterior, analistas de Instituciones de Educación Superior, entidades públicas, Cámaras de Comercio consideran la necesidad de trabajar más (capacitaciones y asesorías) para aumentar la perdurabilidad de emprendedores y sus ideas. El fomento al emprendimiento es fundamental para promover la creación de nuevos negocios, pues genera empleo, desarrollo, crecimiento económico y ventajas competitivas, especialmente en las economías emergentes. (Economía-Negocios, 2016) Teniendo en cuenta los resultados de este estudio, a partir de 2015 se iniciaron procesos de intervención (capacitaciones y asesorías) a microempresarios de la localidad y la región, ofrecidas por docentes y estudiantes de la Facultad de Ciencias Administrativas, Económicas y Contables de la Universidad de Cundinamarca, Fusagasugá. Se realizaron eventos de acompañamiento a 16 microempresarios: 3 comerciantes, 4 del sector industrial, 8 de servicios y 1 del sector agropecuario, en temas: Administrativos, Procesos de Mercadeo, Manejo de Tecnologías de la Información y la Comunicación (TIC), Procesos Financieros y Contables, Desarrollo Productivo y Operativo, Talento Humano.

CONCLUSIONES

El bajo nivel de estudios y la poca experiencia empresarial como propietarios y administradores de mipymes, fueron las causas relevantes que los obligó a cancelar la matrícula mercantil, presentándose las mayores falencias en el Área Administrativa. 53% (74) microempresarios que cancelaron la actividad comercial de sus negocios, actualmente se desempeñan como empleados o están vinculados laboralmente a otras empresas. 28% (40) se encuentran desempleados y dependen de sus familiares. 19% (27) reiniciaron un nuevo emprendimiento, algunos de los cuales guardan relación con la actividad económica de la empresa cerrada. Las capacitaciones y asesorías realizadas por estudiantes y docentes de la Universidad de Cundinamarca han cualificado competencias y habilidades de los microempresarios, propendiendo por la permanencia y mejoramiento de sus empresas. La dinámica y el intercambio de experiencias con los empresarios se constituyó además en un factor de observación, análisis y comprensión capitalizado por los estudiantes dentro de su formación profesional.

BIBLIOGRAFÍA

Bedoya, J. H. (2007). 10 causas de muerte empresarial. De Gerencia.com.

Bernal, E., & Ojeda, E. (2005). Áreas de actividad de la Empresa. México: Universidad Autónoma de Baja California.

DANE. (2005). Bolentin El censo general 2005, perfil Fusagasugá - Cundinamarca. Bogotá: Dane.
DANE. (01 de 07 de 2005). DANE. Obtenido de http://sige.dane.gov.co/atlasestadistico/

Economía-Negocios. (16 de Febrero de 2016). Robo de empleados, entre los factores de quiebra de nuevos negocios. El Tiempo.

Gómez, E., & Vargas, J. (2011). Las Mipymes Familiares Colombianas Y Sus Desafíos de Perdurabilidad. Bogotá: Facultad de Administración de Empresas. Universidad Externado de Colombia.

IBM SPSS Statistics for Windows, Version 21.0. Armonk, NY: IBM Corp

Lara, A.M. (2016) Factores que inciden en el cierre de las organizaciones empresariales de Fusagasugá. (Trabajo de grado). Universidad de Cundinamarca, Fusagasugá

Lefcovich, M. (2004). Las pequeñas Empresas y las causas de sus fracasos. De gerencia.com
Munch, L. (2007). Administración. Escuelas, proceso administrativo, áreas funcionales y desarrollo emprendedor. México: Pearson Educación.

Pérez-Uribe, R. I., & Ramírez, M. d. (09 de 02 de 2015). ¿Porqué fracasan las pymes en Colombia? Dinero.

Plata Paez, L. G. (28 de Mayo de 2008). Las Mipymes y La Economia Colombiana. Portafolio.
Toca, C. E. (2011). Perspectivas para el studio de la realidad y la perdurabidad de las organizaciones.

Bogotá: Documentos de Investigación. Facultad de Administración. Universidad del Rosario.

Universidad EAN. (09-12 de 2005). Revista EAN. Recuperado el 13 de 09 de 2015, de Componentes empresariales en las mipymes Colombianas:
http://journal.ean.edu.co/index.php/Revista/article/view/311/293

BIOGRAFÍA

Elizabeth Ann Escobar Cazal. Universidad de Cundinamarca. Facultad de Ciencias Administrativas Económicas y Contables. Dirección: Diagonal 18 20 – 29 Fusagasugá. Docente Asesor. Investigador Principal Grupo de Investigación ARADO. Licenciada Filosofía e Historia. Especialista en Educación: Filosofía Colombiana, Especialista Filosofía de la Educación, Magíster Filosofía Latinoamericana.

Gonzalo Escobar Reyes. Universidad de Cundinamarca. Dirección de Postgrados. Dirección: Diagonal 18 20 – 29 Fusagasugá. Profesor Titular de carrera. Director Grupo de Investigación ARADO. Licenciado Ciencias de la Educación. Especialista en Educación: Filosofía Colombiana, Especialista Filosofía de la Educación, Magíster Filosofía Latinoamericana, Magíster Filosofía, Doctorante Ciencias de la Educación.

LOS DERECHOS DE LOS TRABAJADORES EN EL SISTEMA POLÍTICO DE MÉXICO

José Arturo Fuentes Rojas, Benemérita Universidad Autónoma de Puebla
Luis Alejandro Louvier Hernández, Benemérita Universidad Autónoma de Puebla
Jacinto García Flores, Benemérita Universidad Autónoma de Puebla

RESUMEN

Esta obra tiene como objetivo principal explorar las diferentes tendencias de estándares económicos y políticos que los estados gobernantes han establecido, viajando de lo general a lo específico, se marcan primero los modelos que desde la parte final del siglo XX y principios del siglo XXI permean en lo particular en México. Una vez establecido el recorrido de los modelos económico – políticos desde los últimos años del siglo pasado, se analiza la implicación en la actividad de los mercados laborales bajo el régimen neoliberal y en particular el respeto que los directivos, ya sean empresarios o directores de dependencias de la administración pública, le conceden a los Derechos humanos relativos al trabajo, así como la vigilancia, y evaluación que quienes instruidos, ostentan cargos para defender dichos Derechos laborales. La investigación es cualitativa con un enfoque descriptivo transversal, analiza los modelos político – económicos que han prevalecido en los últimos años en México, así como la situación que predominan con los Derechos humanos, principalmente los Derechos laborales. Además este trabajo aborda en el que el modelo neoliberal ha cubierto con su manto a los Derechos a la igualdad entre mujeres y hombres, el derecho al trabajo y el derecho a la seguridad social; dejando para una futura investigación la revisión del impacto de este mismo modelo en los Derechos de las personas con discapacidad, y los Derechos de las personas adultas en México.

PALABRAS CLAVE: Derechos Económicos, Sociales y Culturales, Trabajo, Seguridad, Equidad

JEL: J00, J08, J16, J41, J70, J71, J78, J82

THE RIGHTS OF WORKERS IN THE POLITICAL SYSTEM OF MEXICO

ABSTRACT

The quality of the environment in which we live has a direct effect on the quality of working life, affecting the health and well-being of workers. Outdoor air pollution is a major environmental problem that directly affects the quality of life of the people. This work aims to explore different trends of economic and political standards that the States rulers have established, traveling from the general to the specific, mark first models that permeate in particular in Mexico from the final part of the 20th century and early 21st century. Once established economic models travel - political from the last years of the last century, discusses the involvement in the activity of labour markets under the neoliberal regime and in particular respect to managers, be they businessmen or directors of departments of the public administration, they granted human rights relating to the work, as well as surveillance, and evaluation who instructed, hold positions to defend these rights. The research is qualitative with a transverse descriptive approach, analyzes the models political - economic that have prevailed in recent years in Mexico, as well as the situation prevailing with human rights, mainly the labour rights. In addition, this work approaches in which the neo-liberal model has covered with its blanket rights to equality between women and men, the right to work and the right to social security; leaving for future research the review of the impact of this same model in the rights of persons with disabilities, and the rights of adult persons in Mexico.

INTRODUCCION-EL PAPEL DEL ESTADO MEXICANO

En la época actual una de las grandes preocupaciones son los Derechos del hombre y la mujer, ya sea que se traten de los civiles, políticos, de trabajo, de igualdad o de la seguridad social. Esto nos hace reflexionar ya que a través de la historia no se han resuelto, y queda mucho por hacer, en México se puede decir que a partir de la Constitución en 1917, la cual se convirtió en la primera en el mundo en adoptar un carácter que consigna las premisas de justicia social.

Desde su promulgación de la constitución en 1917, se ha comprendido que el estado mexicano es un esquema en el que se permiten una gran cantidad de libertades y por ende de Derechos que los ciudadanos deben y pueden ejercer, la ley fundamental se llama garantías individuales, la cual protege un conjunto de Derechos Humanos. Esta Constitución fue el resultado de un movimiento armado conocido como Revolución Mexicana, la cual hace patente la idea de una distribución más equitativa de la riqueza y la igualdad, situación que se convierte en una realidad.

El tránsito del modelo nacionalista al neoliberal trajo como consecuencia dentro de las reformas laborales, el atender más los Derechos de los trabajadores dadas las crisis económicas concurrentes a partir de 1970 a 1987, año en el que se comienza a ver agotado el llamado modelo nacionalista. (CEDEGS, 2017)

Los mencionados Derechos que debe proteger el estado Mexicano, y que se deben ejercer en todos los ámbitos incluyendo el laboral, se refieren a los Derechos que tienen los individuos a trabajar de manera lícita, que dignifiquen su actividad fundamental, y los que de este derivan.

A partir de estos Derechos que declara la OIT, se va a hacer el seguimiento a las situaciones que en esta investigación se trabajaron, con el objetivo de desglosar las acciones que han venido suscitándose en las empresas tomando en consideración las situaciones macroeconómicas, es decir, el régimen por el cual se han desenvuelto las políticas públicas de un país como México, que durante tantos años ha buscado la oportunidad de desarrollo y progreso de la comunidad, y que en cierta medida estos modelos económicos no le han permitido el impulso que requiere para despuntar. (OIT, 2010)

La Declaración de Filadelfia de 1944, señala que el trabajo no debe considerarse como una mercancía, insiste en la libertad de Asociación como pilar de progreso y en el combate a la pobreza de la cual se dice "es un peligro para todos". (OIT, 2010)

REVISION DE LITERATURA

Trayectoria En México En Materia De Derechos Laborales

En México permeó también el concepto de Derechos Humanos, y por supuesto el de los Derechos Laborales, en un primer acercamiento, únicamente se consideraban como una noción de reforzamiento a los que la Ley Federal del Trabajo alcanzaba a cubrir como tal; y que al paso de los años se fue permitiendo a organismos públicos internacionales que desarrollen investigaciones a cerca de situaciones que pudieran considerarse como lastimosas de los Derechos de los trabajadores, y posteriormente se conforma la Comisión Nacional de Derechos Humanos en México.

Los organismos internacionales y los nacionales que se fueron configurando en México, abogaron por aplicar adecuadamente los Derechos laborales desde sus inicios, tratando de luchar contra los excesos en las jornadas de trabajo en el sector obrero y a favor de mejorar las condiciones de los propios trabajadores, tanto en las horas laboradas como el resto de condiciones. Estas batallas con miras a permitir a los obreros tener mejor calidad de vida familiar, mejores salarios entre otras.

Como se refirió anteriormente, a partir de 1917 año en que se promulgó la Constitución Política de los Estados Unidos Mexicanos, se da un avance al contexto social en pro de los Derechos de los trabajadores; como ejemplo, se tiene el artículo 123 en el cual se reconoce la jornada de ocho horas de trabajo, las garantías individuales se traducen en una relación jurídica que existe entre el gobernado por un lado, y el estado y sus autoridades por el otro, ello consiente en respetar las prerrogativas que el hombre debe gozar como elemento fundamental de la identidad sustentado en la Constitución. (Constitución Política de los Estados Unidos Mexicanos)

Entre otras reformas estructurales en México, se hizo necesaria la que modifica la Ley Federal del Trabajo, debido a las contradicciones que establecía la Constitución, que en su momento no respondía a los Derechos de los trabajadores para una vida de calidad, entendida esta como una fase que anhelan los seres humanos en la civilización moderna, y que obviamente le permitiera al obrero mexicano cubrir los insumos de la canasta básica y complementaria, que en las últimas décadas se han visto rebasadas por el alto costo de la vida y los bajos salarios.

Todo este artículo (2º) muestra un interés real de respeto y protección a los trabajadores, sin embargo, en el extenso de la reforma se encuentran algunas disposiciones que han provocado que entre los empleadores se susciten circunstancias que en realidad lastiman en mayor o menor medida los Derechos de los trabajadores.

El Modelo Neoliberal: Un Catalizador De La Visión Humanística

Betto (2005) señala que el Neoliberalismo es una especie de capitalismo con una piel mas joven, por supuesto con pensamientos mas decantados a la producción en las industrias y a la generación de ganancias medidas monetariamente, además de la acumulación de bienes generando el consumismo entre las sociedades; apalancado en campañas de publicidad diseñadas para convencer a los individuos a gastar buena parte de sus salarios en artículos que en realidad no necesitan de manera urgente y a procurarse "caprichos" para satisfacer el ego personal e incluso los gustos que pudiesen ser perjudiciales para su salud.

La "mano invisible" de los mercados que tanto pregonaba el Neoliberalismo, desde el primer cuarto del Siglo XX, no funcionó como principio rector de economías de libre competencia en todos los casos, orillando a los gobiernos a ser quienes regularan las operaciones mercantiles. Gobiernos que, en muchos casos, no eran capaces de elaborar lineamientos y políticas regulatorias que pusieran a la mayoría de las sociedades en el centro del bien común; ya fuera por intereses políticos creados, o por una débil estructura político-social relacionada con un proceso virtuoso de trabajo que acrecentara el bien común en los ciudadanos.

Ejemplos como el tratamiento que se da al trabajo informal, o la subcontratación conocida en México como Outscourcing, son actividades que lesionan sin duda los Derechos de los trabajadores, ya que no se les garantiza una continuidad o una seguridad en el puesto para el cual se emplean.

El golpe a los Derechos humanos en el trabajo, se agrava cuando existen el racismo y la xenofobia como aparatos superestructurales, que consienten el enfrentamiento en el seno de la organización, entre trabajadoras y trabajadores migrantes o autóctonos, o se permite el trabajo infantil.

Tal parece que bajo el neoliberalismo la tendencia de que los trabajadores cuenten con contratos indefinidos va disminuyendo en relación al total de la fuerza de trabajo, mientras que los contratos frágiles o el trabajo informal aumentan exponencialmente.

Esta convivencia "amañada" entre individuos que ostentan una autoridad legitima de un ejercicio parcial, ha permitido la expansión desenfrenada de la corrupción, la impunidad y la simulación como ejercicio consciente del estado de derecho.

Se estima que en 2017, México no crecerá mas allá de 1.5% del PIB según el FMI y el Banco Mundial. Ya los inversionistas extranjeros se desprendieron de mas de 20mil millones de pesos (MDP) de valores gubernamentales de México (deuda) en 2016, siendo la mayor cifra de estos desprendimientos desde 1995 (salieron 83,507 mdp). Sumado a este factor, la Secretaría de Economía (SE) informó que la inversión extranjera directa (IED) que México recibió en 2016 se desplomó 5.8% en comparación con 2015. (Mexicomaxico, 2017)

La Reforma Laboral y Los Derechos Humanos Laborales (DHL)

Hablar de Derechos humanos, es ir, de inmediato, a la definición de las condiciones de vida indispensables y mínimas que garantizan la libertad de los trabajadores, de elegir el espacio y la relación que deseen en igualdad de condiciones para llevar a cabo alguna actividad que le permita conseguir el recurso económico para aspirar a vivir una vida digna, que refleje respeto a los Derechos que son atentados con frecuencia por los empleadores, por lo tanto todos los trabajadores y las organizaciones, deben estar en constante vigilancia para hacerlos valer como protección de los empleados.

Los Derechos laborales son inseparables e irrenunciables de cada persona que depende de un trabajo para buscar un nivel de vida digno, , ni pueden ser transferidos ni negarlos, estos son considerados exigibles ya que durante el tiempo en que las personas dependan de un trabajo para vivir o crecer desarrollándose, siempre se deben exigir y ejercer.

Dentro de los Derechos relacionados a la actividad laboral bajo la correspondencia trabajador- empleador, se encuentran:

Empleo estable.
Nula discriminación.
Recibir capacitación para realizar la actividad con garantía de estabilidad
Derecho al salario suficiente
Derecho a recibir condiciones satisfactorias de trabajo.
Derecho a la libertad sindical.
El derecho a huelga.
Derechos de género.
Derecho a protección al trabajo de menores de edad (Constitución Política de los Estados Unidos Mexicanos)

Orígenes y Enfoques en la Equidad de Género

La equidad de género es la capacidad de ser equitativo, justo y correcto en el trato de mujeres y hombres según sus necesidades respectivas, se refiere a la justicia necesaria para ofrecer el acceso y el control de recursos a mujeres y hombres por parte del gobierno, de las instituciones educativas y de la sociedad en su conjunto, va a representar el respeto a nuestros Derechos como seres humanos y la tolerancia de las diferencias como mujeres y hombres, la igualdad de oportunidades en todos los sectores y en cualquier ámbito, sea este social cultural o político.

Conceptos De Igualdad Laboral

Para entender el término de igualdad laboral, primero se tiene que conocer que la igualdad política es un concepto que se refiere a las normas de distribución de los valores sociales. Políticamente hay dos igualdades que tienen especial importancia: igualdad ante la ley que es la negación de fueros, privilegios y la compensación de quien no tiene recursos para afrontar su juicio; y la igualdad de oportunidades, que ante la desigualdad de situaciones existenciales, socialmente se resuelve garantizando la plena oportunidad de acceso a la educación y a la vida laboral por lo que dentro de la igualdad de oportunidades se encuentra la laboral. (INADEM, 2015)

La Norma Mexicana busca la igualdad y la inclusión laborales, además de consolidar la previsión social que posibilite la realización plena de mujeres y hombres. Apoyó el cumplimiento del Plan Nacional de Desarrollo 2007-2012, que establece como uno de los objetivos del eje 3: eliminar cualquier discriminación por motivos de género y garantizar la igualdad de oportunidades. Para el logro de este objetivo se determinaron las siguientes estrategias: construir políticas públicas con perspectiva de género de manera transversal en toda la Administración Pública Federal, garantizando la inclusión en las instituciones públicas y privadas, y valorando las implicaciones positivas que estas tienen para hombres y mujeres; combatir la discriminación en el ámbito laboral, asegurando la aplicación de las leyes existentes y promoviendo la actualización de aquellas que lo necesiten, la norma es el medio para el establecimiento de la igualdad como principio jurídico y como condición de vida.

El mundo laboral está compuesto por diferencias en género y generación, y su acceso al empleo no es homogéneo. Las condiciones son más desventajosas y menos reguladas para las mujeres, las minorías étnicas y los jóvenes de ambos sexos. Algunas formas de discriminación concurren en lo que hace que trabajadores con capacidades o responsabilidades similares perciban un trato y salario distinto. Estos patrones exacerban la desigualdad del mercado laboral, por otro lado resulta inquietante la brecha de género en las condiciones de trabajo, el gran número de mujeres que ingresan hoy al mercado de trabajo se convierte en reserva de mano de obra susceptible de ser explotada en condiciones que contradicen la legislación laboral. Esta asimetría obstaculiza doblemente la igualdad de Derechos.

Las autoridades en cualquier nivel de gobierno tienen la obligación de promover, respetar, proteger y garantizar los Derechos humanos según lo indicado por los principios de los propios Derechos Humanos.

La ley reglamentaria del artículo 123 constitucional en cuanto a los Derechos humanos se refiere, constata el del trabajo digno, en el que se respeta a plenitud la dignidad humana del trabajador incluyendo un irrestricto respeto a los Derechos colectivos de los trabajadores. Haciendo referencia a dos acciones que abollan el derecho al trabajo digno: en primer término define al hostigamiento como el ejercicio de poder en una relación de subordinación real de la víctima frente al agresor en el ámbito laboral, que deteriora el derecho del trabajador, ya que es una acción que demuestra agresión manifiesta, que enturbia la relación de dignidad entre trabajadores o entre empresarios y obreros, empañando el ejercicio de los Derechos humanos en el trabajo. En un segundo plano, se considera el acoso sexual como una forma de violencia en la que, si bien no existe subordinación, hay una práctica abusiva de poder que lleva a la víctima a un estado de indefensión.

Uno de los retos que debe enfrentar la reforma laboral hablando de justicia en el trabajo, es el de salvaguardar a toda costa los Derechos de género para las mujeres, ya que con estos se ataca la desigualdad de oportunidades entre hombres y mujeres, se logra la equidad entre ambos géneros sin perjudicar el empleo ni los Derechos que de este se adquieran. Se exige además el respeto al derecho a que durante el embarazo, las mujeres estén exentas de esfuerzos que arriesguen su salud, y garantizar que reciban un periodo mínimo de seis semanas después del parto con salario integro conservando por supuesto el empleo y los Derechos adquiridos, además del derecho a guardería gratuita para sus hijos.

Estos Derechos que emanan del de igualdad de género son básicos para mejorar las condiciones de vida del trabajador del sexo femenino fundamentalmente. (Uribe, 2012)

Igualdad De Oportunidades

Se debe establecer una supervisión que establezca evidencias que verdaderamente en la organización se ejerce en su personal la igualdad de oportunidades para trabajar tiempos extras, recibir beneficios, prestaciones y capacitación; obtener bonificaciones por su trabajo y competir por una promoción de puesto, sin importar su estado conyugal.

Adicionalmente se deben revisar las condiciones para que cuenten con los recursos necesarios para hacer su trabajo eficientemente, incluyendo exploración de instalaciones y actividades a través de un análisis de factibilidad, el cual considere la posibilidad de contar con personal discapacitado en el futuro dentro de la organización.

Vida Familiar y Laboral

El apoyo que la organización otorgue a sus colaboradores para conciliar sus carreras profesionales con el ejercicio de sus responsabilidades familiares es de especial relevancia, ya que propicia que hombres y mujeres atiendan su vida familiar y social sin descuidar sus responsabilidades profesionales y crea condiciones de trabajo más favorables.

Se deben establecer mecanismos para conocer las necesidades del personal con relación al tiempo y actividades que realiza en su trabajo y en el hogar, se debe proporcionar algún tipo de apoyo relacionado con los servicios para el cuidado de los hijos.

Seguridad Social

El día 13 de noviembre de 2014, se publicó en el Diario Oficial de la Federación el Reglamento Federal de Seguridad y Salud en el Trabajo (el "Reglamento"), el cual entró en vigor el 13 de febrero de 2015. El mismo abrogó el Reglamento Federal de Seguridad, Higiene y Medio Ambiente de Trabajo del 21 de enero de 1997.

Como bien es sabido, la sociedad está inmersa en un cambio constante en el que las relaciones sociales y humanas rigen en gran manera las relaciones laborales y consecuentemente las de Seguridad y Salud. Los cambios en las tecnologías y formas de pensar, la accesibilidad a los medios de la información vía electrónica, entre otras cosas, no nos permite mantenernos estáticos; y así como las sociedades evolucionan, es necesario también adecuar las reglamentaciones que rigen estas relaciones a fin de mantener la paz entre las personas que las integran. (Suprema Corte de Justicia de la Nación, 2014)

Respecto a las relaciones Laborales y de Seguridad y Salud, es tarea de la Secretaría del Trabajo y Previsión Social (STPS) establecer los mecanismos (Leyes, Reglamentos, Normas, etcétera) mediante los cuales se regirán dichas relaciones así como el mantenerlos actualizados según las propias necesidades de la sociedad y vigilar el cumplimiento de los mismos con la finalidad de garantizar el desarrollo de nuestro país, mediante el equilibrio de los factores de producción.

Por tal motivo y con la finalidad de alcanzar lo establecido en la Constitución Política de los Estados Unidos Mexicanos, la Ley Federal del Trabajo (LFT) y los objetivos planteados en el Plan de Nacional de Desarrollo 2013 - 2018, se publicó el Reglamento.

La aplicación y vigilancia del Reglamento corresponde a la STPS quien se auxiliará por las autoridades laborales de las Entidades Federativas y el D.F., cuando se trate de ramas o actividades de jurisdicción local.

Factores de riesgo Psicosocial.
Trabajadores con Discapacidad.
Violencia laboral.

CONCLUSIONES

Es claro que los Derechos Humanos son un bastión de seguridad y de equilibrio entre las personas, considerando que el primer principio de la vida del ser humano es ser feliz, y que os Derechos Humanos de los trabajadores son inalienables a las condiciones de la vida, se tiene que el estado es el responsable principal bajo su investidura de los tres poderes (Ejecutivo, Legislativo y Judicial) de salvaguardar las libertades y derechos de los ciudadanos.

En México el resultado de la Revolución se manifiesta concisamente en la Constitución Política de 1917, en la que en principio se plasman los derechos sociales. El principio de nacionalización adoptado en México en los años 40, generó un desarrollo del individuo tanto del campo como de la ciudad, el paternalismo indiscriminado del estado Mexicano derivó en los años 70 en una crisis.

En el ámbito mundial, los pactos como los acuerdos, han sido sustantivamente un tema que se sigue muy cuidadosamente respecto a los Derechos Humanos. El Derecho Laboral ha constituido la lucha sostenida para mejorar la calidad de vida de los trabajadores ante el antagonismo capitalista.

A través del tiempo se ha visto como los organismos internacionales se comprometen en pactos y acuerdos a reforzar la bandera de protección de los Derechos Humanos, y particularmente en el Laboral, el de equidad de Género en el trabajo, y el de Seguridad Social.
En base a esta investigación, los esfuerzos y resultados obtenidos indican que aun hay mucho por hacer en cuanto a la reivindicación de estos Derechos Humanos.

BIBLIOGRAFÍA

Blanco, C. F. (2017). Recuperado febrero 2017, de http://plumaslibres.com.mx/: http://plumaslibres.com.mx/2017/03/04/pinche-neoliberalismo-la-mexicana

Centro de Estudios sobre Derecho, G. y. (2017). Letras Jurídicas. (CEDEGS, Ed.) Xalapa, Veracruz, México: Revista Multidisciplinar del CEDEGS.

Constitución Políitica de los Estados Unidos Mexicanos.

Betto, Frei. (2005). Treze Coritos Diabólicos e um Angélico. (ADAI/MLATINA, Editor) Recuperado enero de 2017

González, M. D. (s.f.). www.deforest.mx. (D. González, Productor) Obtenido de www.deforest.mx/system/file.php?id=178.

Instituto Nacional de las Mujeres . (2015). Modelo de Equidad de Género,. Recuperado febrero de 2017, de http://www.gob.mx/inmujeres: http://www.gob.mx/inmujeres/acciones-y-programas/modelo-de-equidad-de-genero-2003-2015

Krauze, E. (2013). La presidencia imperial. (Planeta, Ed.) México, México: Grupo Planeta.

Ley Federal del Trabajo, México.

Mungaray Lagarda, A., & Ramírez Urquidy , M. (2004). Lecciones de Microeconomía para (Medina, 2013)Microempresas. La Paz, Baja Califonia, México: Porrúa

Organización Intenacional del Trabajo, O. I.T. (2010). Declaración De La Oit Relativa A Los Principios Y Derechos Fundamentales En El Trabajo Y Su Seguimiento.

Secretaría del Trabajo y Previsión Social, (2015)

Suprema Corte de Justicia de la Nación. (2014). Legislación Laboral y de Seguridad Social y su interpretación por el Poder Judicial de la Federación. México, México.

Uribe, V. A. (2012). Propuesta de Integración de la Mujer en los NIveles Directivos en Base al Modelo de Equidad de Género del Instituto Poblano de la Mujer en el Sector Público del Estado de Puebla (Vol. Tesis). (B. U. Puebla, Ed., & F. d. Pública, Trad.) Puebla, Puebla, México.

http://www.mexicomaxico.org

LA INTENCION EMPRENDEDORA EN ESTUDIANTES UNIVERSITARIOS Y EL PROCESO ENSEÑANZA APRENDIZAJE

Leonardo Ramos López, Universidad Autónoma de Baja California
Virginia Guadalupe López Torres, Universidad Autónoma de Baja California
Ramón Galván Sánchez, Universidad Autónoma de Baja California

RESUMEN

La economía en México en los últimos años ha venido creciendo a pequeñas tasas, el pronóstico para 2017 prevé desaceleración, además el empleo mayormente ofrece un salario precario, por tal razón un importante porcentaje de la población se encuentra en la informalidad. Este escenario demanda de las instituciones educativas la formación de emprendedores, jóvenes innovadores capaces de crear empresas que se constituyan como fuentes de empleo y riqueza. En tal sentido se realizó un estudio de caso en la localidad de San Quintín, Baja California a fin de medir la orientación emprendedora de los estudiantes universitarios y determinar si el proceso enseñanza aprendizaje aplicado coadyuva en su desarrollo. El estudio se aplicó a una muestra representativa de estudiantes de la localidad. Los resultados ilustran que la intención emprendedora se ubica en un nivel medio, sin embargo a pesar de que se tiene un modelo *educativo con enfoque en competencias, los resultados muestran que no se privilegia el desarrollo de competencias emprendedoras, constituyendo esta área como una oportunidad y un reto a fin de que las instituciones educativas promuevan a través de sus egresados el desarrollo regional.*

PALABRAS CLAVE: Orientación Emprendedora, Estudiantes Universitarios, Proceso Enseñanza Aprendizaje.

ABSTRACT

The economy in Mexico in recent years has been growing at small rates, the forecast for 2017 forecasts a slowdown, in addition the employment mainly offers a precarious salary, for that reason a significant percentage of the population is in informality. This scenario demands from the educational institutions the formation of entrepreneurs, young innovators capable of creating companies that are constituted as sources of employment and wealth. In this sense, a case study was carried out in the city of San Quintín, Baja California, in order to measure the entrepreneurial orientation of university students and to determine if the teaching-learning process applied helps in its development. The study was applied to a representative sample of local students. The results show that the entrepreneurial orientation is located at a medium level. However, despite the fact that there is an educational model with a focus on competencies, the results show that the development of entrepreneurial competences is not privileged, constituting this area as an opportunity and a challenge in order that the educational institutions promote through their graduates the regional development.

JEL: 129

KEYWORDS: Higher Education, Accreditation, Quality of Education

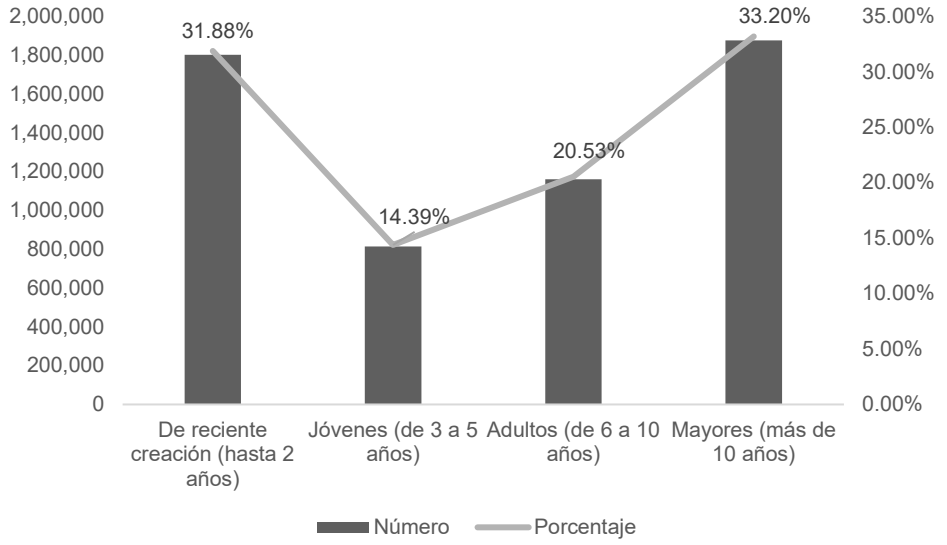
INTRODUCCIÓN

De acuerdo con datos del Censo económico de 2014 en México había poco más de 5.6 millones de establecimientos, 10.71% de ellos tienen como actividad económica la manufactura, el 44.8% se dedica al

comercio, mientras el 33.41% ejerce los servicios privados no financieros; 2.03% ejerce otras actividades económicas, 2.47% son asociaciones religiosas y 6.55% son empresas de servicios públicos. Destaca que del total de unidades económicas el 7.14% inició operaciones el 2014. Este total de empresas emplea a poco más de 29.6 millones de personas, de las cuales el 18% labora en manufactura, 24.3% en comercio, 28% en servicios no financieros, 8.11% en otras actividades económicas, 2.3% en asociaciones religiosas y 19.14% en servicios públicos (INEGI, 2015). Del total de establecimientos restando los correspondientes a asociaciones religiosas y los servicios públicos se tiene un total de 5'143,489 empresas, ello significa que opera una empresa por cada 10.5 personas económicamente activas (PEA).

Morales (2012, p. 220) da cuenta desde una perspectiva demográfica lo ocurrido a las empresas mexicanas durante un periodo de veintisiete años (1980 a 2007), destaca que "el volumen de la población de empresas mexicanas se incrementó en poco menos de 800 mil unidades (795 337)". También señala que "la población empresarial ha sido joven en todo el periodo, poco más de 90% de ellas estuvo situada entre los 20 y 25 años de edad y su promedio se sitúa alrededor de los 10 años". Empero las empresas desaparecen o mueren "en 1995, año de una de las peores crisis financieras de nuestro país, cada 34 minutos una empresa cesaba sus operaciones; durante 2007 el tiempo en que se extinguía una empresa era de 20 minutos. Esto es, en la actualidad las empresas se extinguen a una velocidad mayor que en el pasado". En el mismo sentido, la figura 1 ilustra el número de empresas según su edad, destaca que el 33.2% sean empresas con más de 10 años de operación; pero el 31.88% son empresas recién creadas; este panorama muestra que el 66.8% de las empresas tienen de cero a 10 años.

Figura 1: Empresas en México Según Edad



Fuente: Elaboración propia con datos de INEGI (2015).

Por otra parte, la tasa de desocupación del país se ubicó en 4, que representa poco más de 2.1 millones de personas. En adición la tasa de ocupación en el sector informal 1 es de 27.1 mientras la tasa de ocupación en el sector informal 2 es de 31.2 (INEGI, 2016). Estos indicadores de ocupación y empleo son característicos de una economía subdesarrollada con bajo o nulo crecimiento económico. Escenario que puede agravarse y generar efectos de pobreza y migración. Para Botello (2013, p.56, 57) el desempleo en México en los últimos dos sexenios es un problema de desequilibrio estructural, destaca que "en lo que se refiere a la población juvenil los principales retos de la economía mexicana para los próximos años son por un lado, la generación de empleos y ocupaciones productivas, así como el mejoramiento de su inserción en el mercado de trabajo. De esta manera, se requiere que el objetivo de empleo juvenil tenga una alta prioridad

en materia de políticas públicas". Esto a fin de revertir la problemática de los llamados "Ninis". Borunda (2013) refiere este término a la connotación despectiva que se da a los jóvenes de entre 15 a 29 años de edad que no estudian y no trabajan, ya que no han tenido oportunidad de acceder a instituciones de educación y a los mercados laborales. Borunda hace referencia a la Encuesta Nacional de la Juventud (ENJUV) para destacar que el 22% de la juventud en el país sería "Nini".
Otro aspecto relevante es el salario que percibe el trabajador en México, según Campos (2015, p. 95) el 13.1% de la PEA tiene un salario mínimo o menos lo cual representa a cerca de 6.5 millones de trabajadores. Asimismo destaca que:

> *"la estructura de salarios no ha cambiado radicalmente desde 2005. Alrededor de 13% gana un salario mínimo o menos, y alrededor de 26% gana entre uno y dos salarios mínimos… se resalta que México es el país con el menor salario mínimo en la región una vez que se ajusta la paridad de compra entre países. El país más similar a México en términos de Desarrollo Humano y más cercano en el salario mínimo es Uruguay. El salario mínimo se tendría que aumentar 51% en México para estar al mismo nivel que en Uruguay.*

Como lo ha ilustrado Campos, 39% de las plazas de trabajo pagan salarios bajos, si bien cumplen con lo estipulado por la ley, esta ley favorece mayormente al patrón y no al trabajador. Llama la atención que el salario mínimo en México sea tan precario cuando gran parte de su economía esta dolarizada, lo que afecta mayormente el poder adquisitivo de la población. Moreno-Brid, Garry y Monroy-Gómez-Franco (2014, p. 92) realizan un profundo análisis respecto a este tema y argumentan que el salario debe desindizarse como unidad de cuenta de transacciones ajenas al mundo laboral, asimismo señalan que debe elevarse de manera significativa e inmediata:

> *"a un monto que cubra la canasta alimentaria y, sobre todo, lo inserte en una senda de recuperación real sostenida y responsable, acorde con los mandatos del Artículo 123 de la Constitución, a cubrir cuando menos la canasta ampliada. Ello requiere un compromiso con una estrategia de desarrollo en la cual la igualdad y el crecimiento económico no sean vistos como antagónicos ni como objetivos secuenciales. A fin de cuentas el debate por un mayor salario nominal acorde con la Constitución va más allá de ser un asunto meramente técnico y es una cuestión política, de economía política que refleja el peso que tiene la igualdad en la sociedad que queremos y podemos construir".*

Por otra parte, Ruiz, Fuentes y Ruiz (2014) argumentan que los gobiernos y la sociedad en general apelan al espíritu emprendedor como motor para el desarrollo y la recuperación económica. En particular Romero y Milone (2016) señalan que en tiempos de crisis económica se producen cambios profundos e inesperados en la vida de las personas, circunstancias que florezcan las personas emprendedoras, aquellas que se esfuerzan por identificar y aprovechar las oportunidades del entorno para salir de la inestabilidad económica.Asimismo Romero y Milone (2016) destacan que algunos factores del entorno como el crecimiento económico y la prevalencia de una cultura emprendedora que valora positivamente la creación de nuevos negocios, y que no penaliza el fracaso refuerzan e impulsan a más personas a convertirse en emprendedores. Sin embargo, otros factores del entorno como el desempleo pueden obligar a los individuos a convertirse en emprendedores como única opción para sobrevivir. Este es el caso del emprendimiento por necesidad. Los escenarios de crisis que se han presentado en los últimos años en diferentes regiones del mundo ha desencadenado un particular interés en el tema del emprendimiento, incrementándose el número de estudios sobre este constructo, para Salazar, Herrera, Rueda y León (2014) las primeras investigaciones se orientaron a identificar las características que distinguen a la persona emprendedora de otra no emprendedora y que pueden ser relevantes para la actividad empresarial.

En tal sentido Romero y Milone (2016) citan a Shaver y Scott (1991) para indicar que las personas deciden convertirse en empresarios como resultado de elecciones deliberadas. Al respecto Mancilla, Amorós y

Vaillant (2016) plantean que los emprendedores nacientes son aquellos que están en proceso de crear una empresa. Pero, cuáles son las razones que llevan a una persona a decidir emprender, para Goyanes (2015, p. 56) "el conocimiento de los factores que influyen en la intención emprendedora de personas jóvenes, es bastante limitado". En tal sentido el objetivo de este trabajo es analizar la intención que se tiene hacia el emprendimiento, por parte de estudiantes universitarios. El presente artículo busca contribuir a la bibliografía existente en emprendimiento en zona rural a través de una descripción de las percepciones de los emprendedores potenciales futuros que actualmente cursan estudio superiores (universitarios). Para ello el estudio se articula del siguiente modo: a continuación se plantean los fundamentos teóricos que guían la investigación y se presentan dos preguntas de investigación y una hipótesis. En el siguiente apartado se describe el método, posteriormente se analizan los resultados y finalmente se presentan las conclusiones e implicaciones que plantea el análisis.

REVISIÓN DE LA LITERATURA

Romero y Milone (2016) argumentan que el surgimiento de nuevas empresas constituye la savia nueva del entramado empresarial. Destacan que un país sano y dinámico se caracteriza por tener una alta rotación de entrada y salida de nuevos negocios. Donde las nuevas empresas aparecen para explotar nuevas oportunidades que surgen por cambios tecnológicos, del mercado, institucionales, y sociales, sustituyendo de este modo a las que han cubierto su ciclo de vida. Empero Salazar *et al.* (2014) señalan que si los candidatos perciben un contexto hostil, no mostraran su deseo de iniciar una empresa pese a su actitud favorable hacia el autoempleo.

Intención Emprendedora

La intención emprendedora se define como "la convicción auto-reconocida de una persona de que ella se propone crear un nuevo negocio y de manera consciente planea hacerlo en algún momento en el futuro" (Thompson, 2009, p. 676 en Salazar, Herrera, Rueda y León (2014)). Para **Soria-Barreto, Zuniga-Jara y Ruiz-Campo (2016, p.26) "l**a intención emprendedora se podría definir como el auto-reconocimiento de la convicción de crear un negocio y la planificación consciente para su realización en un tiempo futuro. El sistema de valores del individuo, cultura, su entorno social, familiar y educativo pueden conforman el deseo de crear o no una empresa propia". Para Osorio y Londoño (2015) el nivel de intención emprendedora refleja el potencial entorno económico de una región. Valencia, Montoya y Montoya (2016, p. 883) citan a Prodan & Drnovsek (2010) para definir intención emprendedora "como el estado de la mente en el que la atención de una persona se centra en el cumplimiento de un objetivo, en este caso la creación de una empresa o negocio lo cual tiene cierta influencia en las acciones a tomar por el individuo para llegar a dicho objetivo". Oliveira, Vieira, Laguía, Moriano y Salazar (2016) indican que el desarrollo de la intención empresarial depende de la combinación de factores personales y factores sociales. Donde la teoría del comportamiento planificado de Ajzen juega un rol preponderante, estableciendo que las intenciones dependen de tres determinantes: la actitud hacia ese comportamiento, las normas subjetivas y el control del comportamiento percibido. La actitud hacia ese comportamiento se refiere al grado en el que la persona evalúa o valora favorable o desfavorablemente dicho comportamiento. Las normas subjetivas se refieren a la presión social percibida para llevarlo o no a cabo. Y el control del comportamiento percibido se refiere a la facilidad o dificultad percibida para ponerlo en marcha. También la teoría "push-pull" ofrece un marco de análisis interesante para interpretar los motivos y tipos de emprendimiento (Ajzen, 1991; Amit y Muller, 1995 en Romero y Milone, 2016).

Souza, López, Bornia y Alves (2013) advierten que es posible considerar la existencia de una predisposición a la conducta empresarial, misma que implica características del hombre y el medio ambiente en el que se desenvuelve, lo que representa, sus acciones, visiones del mundo y la manera de transformar la realidad. En esta lógica, cuando se mide la actitud de la gente, puede explicarse el comportamiento empresarial, es decir, la decisión de crear negocios, innovar y agregar valor a los proyectos, productos y procesos en las

organizaciones. Donde el enfoque conductual a la actividad empresarial, el foco de las actitudes y el comportamiento de los antecedentes empresariales surgen de acuerdo a los rasgos de personalidad y las características demográficas. Por otra parte, se plantea la pregunta ¿las instituciones de educación superior forman emprendedores, sus procesos de enseñanza aprendizaje inciden en el desarrollo de competencias de emprendimiento? Goyanes y Serra (2016) señalan que en España se carece de formación específica en el campo del emprendimiento, ya que no se reconoce como disciplina educativa por las autoridades educativas oficiales (ANECA), empero la recesión económica derivada de la burbuja inmobiliaria propició algunos cambios que promueven la educación empresarial como eje fundamental de desarrollo económico.

En el contexto de este estudio se define la educación empresarial como cualquier programa pedagógico o proceso de educación para las actitudes y habilidades empresariales, lo que desarrolla ciertas cualidades personales (Fayolle, Gailly; Lassas-Clerc, 2006 en Goyanes y Serra (2016). Pertuz, Rojas, Navarro y Quintero (2016, p. 32) señalan que en Colombia "la formación para el emprendimiento busca el desarrollo de una cultura con acciones que buscan entre otros la formación en competencias básicas, competencias laborales, competencias ciudadanas y competencias empresariales dentro del sistema educativo formal y no formal y su articulación con el sector productivo". Asimismo las autoras destacan que el proceso enseñanza aprendizaje debe centrarse en el alumno, a fin de orientarlo hacia la autonomía y la autodirección del proceso de construcción de conocimiento, proporcionado las bases requeridas y favoreciendo los espacios de reflexión, crítica, trabajo en equipo y autoformación. Tarea compleja que requiere de un docente con características y competencias específicas que debe aplicar de manera integral, para alcanzar el desarrollo efectivo del proceso de enseñanza-aprendizaje de las llamadas competencias del emprendimiento.

METODOLOGÍA

La presente investigación se define como exploratoria-descriptiva, recolecta datos cuantitativos a través de una encuesta aplicada a estudiantes de educación superior (universitarios). El diseño es no experimental debido a que los datos de interés se obtuvieron en forma directa de la realidad. Se busca contrastar dos variables: intención empresarial y proceso enseñanza aprendizaje del emprendimiento. La variable intención empresarial fue medida considerando si los encuestados estaban pensando en la posibilidad de iniciar un nuevo negocio en el corto plazo (Camelo, Diánez y Ruiz, 2016). El concepto de autoeficacia empresarial se deriva de la teoría del aprendizaje social, esta variable se basa en la percepción del estudiante de sus propias habilidades y/o competencias para realizar determinadas tareas, lo cual refleja la confianza que posee sobre su propia capacidad para tener éxito (Bandura, 1989; Kickul et al., 2008 en Silva et al., 2016).El cuestionario se creó a partir de la propuesta de Liñán & Chen (2009), quienes desarrollaron un cuestionario para medir la intención empresarial (EIQ) en muestras de dos países muy diferentes (España y Taiwán). En total el cuestionario incluye ocho variables, mismas que se definen en la tabla 1.

El análisis también incluyó como variables de control la edad, y estar familiarizado con alguien que había iniciado una actividad empresarial recientemente. La muestra está formada por estudiantes de una universidad pública mexicana. El número total de encuestados asciende a 90. El proceso de colección de datos se hizo vía internet. En la muestra han participado considerablemente más mujeres (60%) que hombres (40%), se ilustran resultados preliminares, la investigación está en proceso. La media de edad se sitúa en los 21.05 años. Los datos fueron analizados mediante SPSS.

Tabla 1: Variables: Definición y Fiabilidad de la Escala

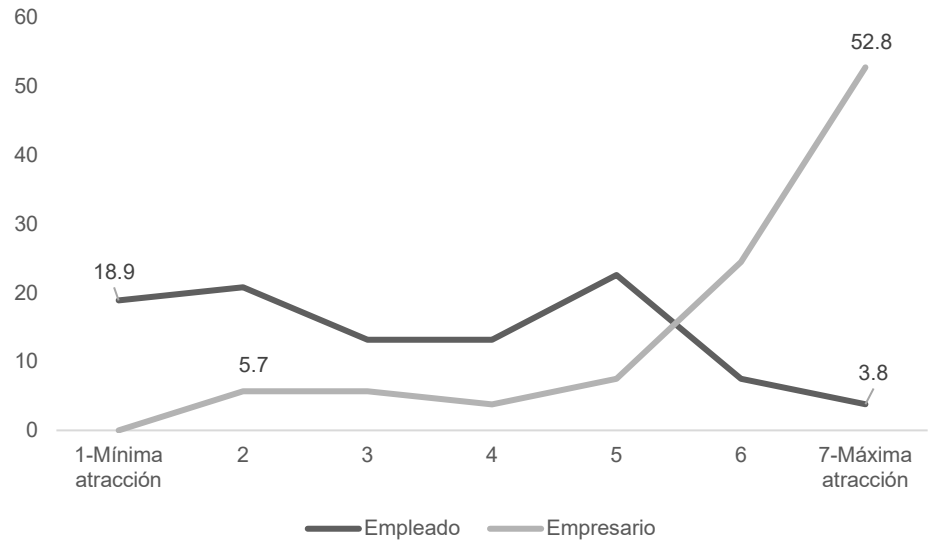
Variable	Ítems	Definición	Alfa de Cronbach
Actitud empresarial	20	Predisposición aprendida, o no, para actuar de una manera innovadora, autónoma, planificado y creativo, el establecimiento de redes sociales (Souza et al, 2013)	0.949
Valoración social	8	Ruiz, Fuentes y Ruiz (2014) con base en Krueger (2000) y Hechavarria y Reynolds (2009) indican que las intenciones de perseguir una oportunidad emprendedora pueden ser predichas en base a tres percepciones críticas acerca de la actividad emprendedora, entre ellas, que ésta se perciba como una actividad con apoyo o respaldo social. Destacan que el respeto hacia los emprendedores es una norma social fundamental que puede influir en las tasas de creación de empresas en un país, dado que las normas sociales pueden afectar los estilos cognitivos, así como los comportamientos individuales.	0.910
Capacidades empresariales (Autoeficacia)	10	Autoeficacia puede ser definida como la confianza de un individuo en su capacidad para tener éxito en roles y tareas empresariales (Chen et al., 1998 en Liñán & Chen (2009).	0.964
Conocimiento empresarial	15	El capital social puede constituir una relevante variable predictora en la probabilidad de iniciar un negocio, dado que las redes de contactos son una fuente importante de conocimiento y nuevas ideas (Hoang y Antoncic, 2003 en Ruiz, Fuentes y ruiz, 2014). La capacidad del individuo para establecer una buena red de relaciones con conocidos, amigos y gente que puede ser útil para él / ella, haciendo posible el logro de sus / sus objetivos (Silva, et al, 2016).	0.906
Éxito empresarial	8	Rauch y Mills (2002) en Silva et al (2016) definen el éxito empresarial como resultado de las estrategias y objetivos –que el emprendedor asume dados sus atributos psicológicos y su influencia en las prácticas de gestión.	0.906
Desarrollo Empresarial	8	Delfín y Acosta (2016) articulan diferentes elementos con los que el empresario puede llevar a una organización hacia el logro de sus objetivos. Elementos como crecimiento económico, cultura empresarial, liderazgo, gestión del conocimiento e innovación. Es un concepto integrador con el que se puede lograr un impacto positivo en las organizaciones mediante el reconocimiento de las capacidades del capital humano.	0.937
Intención Emprendedora	8	Medida de acuerdo a si los encuestados estaban pensando en la posibilidad de iniciar un nuevo negocio en el corto plazo (Camelo, Diánez y Ruiz, 2016)	0.856
Proceso Enseñanza aprendizaje	18	Capacitación en emprendimiento construida de posibles efectos de la educación empresarial.	0.974

Fuente: elaboración propia con información de autores

RESULTADOS

El 87% de la muestra es soltero, 7.5% casado y 5.5% vive en unión libre. Llama la atención que 44% de la muestra se sienta mayormente atraído para ser empresario, mientras el 56% restante le atraiga ser empleado. Pero los alumnos atraídos por ser empresarios tienen una máxima atracción (figura 1).

Figura 1: Atracción Empleado Vs Empresario



Fuente: Elaboración propia

La intención emprendedora tiene una media de 37.66, con moda de 49, calificaciones que indican resultados positivos. Llama la atención que el 40% tenga la intención por emprender (tabla 2). Datos que de confirmarse contribuirían en la creación de empleo y mejora de la economía de la región rural.

Tabla 2: Baremo Para Interpretar Resultados Intención Por Emprender

Puntaje	Inferencia	Porcentaje
7-28	Nula a indiferente	17
29-35	Mínimas intenciones	22.6
36-42	Nivel medio de incidencia	20.8
43-49	Alto nivel de incidencia	39.6

Fuente: Elaboración propia

La percepción de los estudiantes con relación al proceso enseñanza-aprendizaje (E-A) como generador y agente de desarrollo de competencias emprendedoras indica una calificación media de 90 y moda de 76, ambas apenas indican una percepción positiva.

Tabla 3: Baremo Para Interpretar Resultados Proceso E-A

Puntaje	Inferencia	Porcentaje
18-72	No coadyuva al desarrollo de competencias de emprendimiento	21
73-90	Incide en forma mínima	26.2
91-108	Nivel medio de incidencia	26.4
109-126	Alto nivel de incidencia	26.4

Fuente: Elaboración propia

Por último, se indica la correlación de Spearman Rho determinada entre las variables intención emprendedora y proceso E-A, la cual es significativa con $\alpha=0.01$ (bilateral), cuyo cálculo indica: $\rho=0.481$, es decir el 23.13% de la variable intención por emprender se explica debido a la incidencia del proceso E-A.

CONCLUSIONES

El estudio se realizó en una localidad rural con estudiantes universitarios, destaca que la mayoría (56%) se sienta atraído por ser empleado aun cuando el mercado laboral de la región se caracterice por salarios bajos. En el caso de los alumnos atraídos por ser empresarios, este porcentaje debe tomarse con cautela como lo señala Salazar *et al* (2014), ya que el estudio se centra en la intencionalidad de la conducta, donde tener la intención es solo un primer paso para aquellos que pretenden iniciarse en la carrera empresarial, pero faltaría ver si realmente esta intención se transforma en un hecho en el futuro. Es importante señalar que se trata de resultados preliminares, lo que constituye una limitante, que considerando se trata de un estudio transversal no puede descartarse el efecto de la varianza del método común. Siendo importante y pertinente realizar un estudio longitudinal.

REFERENCIAS

Borunda Escobedo, J E; (2013). Juventud lapidada: el caso de los ninis. *Nóesis. Revista de Ciencias Sociales y Humanidades,* 22() 120-143. Recuperado de http://uaemex.redalyc.org/articulo.oa?id=85927875006

Botello Triana, J; (2013). Desempleo juvenil en México, 2000-2010. *Análisis Económico,* XXVIII() 43-58. Recuperado de http://www.redalyc.org/articulo.oa?id=41329570004

Camelo-Ordaz, C., Diánez-González, J. P., & Ruiz-Navarro, J. (2016). Article: The influence of gender on entrepreneurial intention: The mediating role of perceptual factors. BRQ Business Research Quarterly, 19261-277. doi:10.1016/j.brq.2016.03.001

Campos Vázquez, R M; (2015). El salario mínimo y el empleo: Evidencia internacional y posibles impactos para el caso mexicano. *Economíaunam,* 12() 90-106. Recuperado de http://www.redalyc.org/articulo.oa?id=363542904006

Delfín Pozos, Flor Lucila, & Acosta Márquez, María Pilar. (2016). Analysis and relevance in business development. *Pensamiento & Gestión*, (40), 184-202. https://dx.doi.org/10.14482/pege.40.8810

Goyanes, M. (2015). Apoyo estructural en la intención emprendedora de estudiantes de periodismo y comunicación audiovisual en España. El Profesional de la Información, 24(1), 55-61. doi:10.3145/epi.2015.ene.07

Goyanes, M., & Serra, M. (2016). Joupreneur: an original methodology for raising entrepreneurial intentions among journalism students. El Profesional de la Información, 25(4), 599-605. doi:10.3145/epi.2016.jul.09

Liñán, F., & Chen, Y. (2009). Development and Cross-Cultural Application of a Specific Instrument to Measure Entrepreneurial Intentions. Entrepreneurship: Theory & Practice, 33(3), 593-617. doi:10.1111/j.1540-6520.2009.00318.x

Mancilla, C., Amorós, E., & Vaillant, Y. (2016). Análisis de las primeras etapas del proceso emprendedor. Revista Chilena de Economía y Sociedad, 10(1), 12-22.
Morales Díaz Covarrubias, R R; (2012). Demografía de negocios en México. *Estudios Demográficos y Urbanos,* 27() 201-225. Recuperado de http://www.redalyc.org/articulo.oa?id=31226401006

Moreno-Brid, Juan Carlos; Garry, Stefanie; Monroy-Gómez-Franco, Luis Ángel (2014). El Salario Mínimo en México Economíaunam, vol. 11, núm. 33, pp. 78-93 Universidad Nacional Autónoma de México Distrito Federal, México

Oliveira, Belkis Maria da Fonseca, Vieira, Diana Aguiar, Laguía, Ana, Moriano, Juan Antonio, & Salazar Soares, Vasco Jorge. (2016). Entrepreneurial intention among university students: Adaptation and validation of a scale (QIE). *Avaliação Psicológica*, *15*(2), 187-196. Retrieved April 06, 2017, from http://pepsic.bvsalud.org/scielo.php?script=sci_arttext&pid=S1677-04712016000200008&lng=en&tlng=en.

Osorio, Fabián Fernando, & Londoño Roldán, Juan Carlos. (2015). Entrepreneurial intention in middle and high school students: Using the exposure effect to extend the theory of planned behaviour. *Cuadernos de Administración*, *28*(51), 103-131. https://dx.doi.org/10.11144/Javeriana.cao28-51.ieee

Pertuz-Peralta, P. V., Rojas-Caicedo, Y. G., Navarro-Rodríguez, A., & Quintero, L. T. (2016). Perfil docente y fomento de la cultura del emprendimiento: búsqueda de una relación. Educación Y Educadores, 19(1), 29-45. doi:10.5294/edu.2016.19.1.2

Romero-Martínez, A. M., & Milone, M. (2016). El Emprendimiento en España: Intención Emprendedora, Motivaciones y Obstáculos. GCG: Revista De Globalización, Competitividad & Gobernabilidad, 10(1), 95-109. doi:10.3232/GCG.2016.V10.N1.05

Ruiz Arroyo, M., Fuentes Fuentes, M., & Ruiz Jiménez, J. M. (2014). Análisis del emprendedor potencial: Integración de factores socio-demográficos, cognitivos y relacionales. Gestión Joven, (12), 37-51.

Salazar-Carvajal, Pedro F., Herrera-Sánchez, Isabel M., Rueda-Méndez, Samuel, & León-Rubio, José M.. (2014). The effect of conservation of resources on the entrepreneurial intention in the context of economic crisis: the moderating role of the self-efficacy and creativity. *Anales de Psicología*, *30*(2), 549-559. https://dx.doi.org/10.6018/analesps.30.2.159281

Silva De Souza, G. H., Freire Dos Santos, P. C., Cesar Lima, N., Tavares Da Cruz, N. J., & Rojas Lezana, Á. G. (2016). Entrepreneurial potential and success in business: a study on elements of convergence and explanation. Revista De Administração Mackenzie, 17(5), 188-215. doi:10.1590/1678-69712016/administracao.v17n5p188-215

Soria-Barreto, Karla, Zuniga-Jara, Sergio, & Ruiz-Campo, Sofía. (2016). Entrepreneurial Education and Intention in University Students: A Case of Study. *Formación universitaria*, *9*(1), 25-34. https://dx.doi.org/10.4067/S0718-50062016000100004

Souza, Eda Castro Lucas de, Lopez Júnior, Gumersindo Sueiro, Bornia, Antônio Cezar, & Alves, Luciano Ricardo Rath. (2013). Entrepreneurship attitude: validation of a measurement instrument based on graded response model of the item response theory. *RAM. Revista de Administração Mackenzie*, *14*(5), 230-251. https://dx.doi.org/10.1590/S1678-69712013000500009

Valencia Arias, A., Montoya Restrepo, I., & Montoya Restrepo, A. (2016). Intención emprendedora en estudiantes universitarios: Un estudio bibliométrico. Intangible Capital, 12(4), 881-922. doi:10.3926/ic.730

BIOGRAFÍA

Leonardo Ramos López, es estudiante de Maestría en Administración de la Universidad Autónoma de Baja California en la Facultad de Ciencias Administrativas.

Virginia Guadalupe López Torres. Doctora en Ciencias Administrativas por la Universidad Autónoma de Baja California; actualmente se desempeña como profesora investigadora en la Facultada de Ciencias Administrativas y Sociales, Campus Ensenada de la misma Universidad. Es miembro del Sistema Nacional de Investigadores nivel I, cuenta con Perfil Deseable Promep y es Evaluador Acreditado (RCEA) de CONACYT. Desarrolla investigación en el ámbito de la sustentabilidad, competitividad y desarrollo regional.

Ramón Galván Sánchez., Doctor en Ciencias Administrativas por la Universidad Autónoma de Baja California; actualmente se desempeña como profesor investigador en la Facultada de Ciencias Administrativas y Sociales, Campus Ensenada de la misma Universidad. Cuenta con Perfil Deseable Promep. Desarrolla investigación en el ámbito de la sustentabilidad, competitividad y desarrollo regional.

LA LIBRE DETERMINACIÓN DE LOS PUEBLOS INDIGENAS EN LA SUSTENTABILIDAD Y LA ADECUACIÓN AL ECOTURISMO EN MÉXICO

Rosa María Velázquez-Sánchez, Universidad Autónoma "Benito Juárez" de Oaxaca
Honorio Antonio García, Universidad Autónoma "Benito Juárez" de Oaxaca
Jesús Gómez-Velázquez, Universidad Autónoma "Benito Juárez" de Oaxaca
Mayra Victoria Hernández Luis, Universidad Autónoma "Benito Juárez" de Oaxaca

RESUMEN

Uno de los problemas que se observó en esta investigación, fue la inobservancia de los derechos humanos que consagran los tratados internacionales y la Constitución mexicana en la cosmovisión y la sustentabilidad de las comunidades indígenas con ecoturismo. El ecoturismo que se emprende en comunidades indígenas se caracteriza por acciones implementadas para recibir visitantes y prestar servicios, pero se enfrentan al reto de conservar el ambiente y la cultura que los distingue como comunidad y que se encuentran enmarcadas en las leyes que a nivel nacional e internacional se han definido para la protección de la libre determinación de las comunidades. Debido a la falta de estudios que muestren la forma en que el marco normativo interviene en las acciones para el desarrollo de ecoturismo y con los elementos de la ley (2015) y de los trabajos previos realizados por Velázquez y colaboradores (2016), se realizó un análisis del marco normativo en términos de derechos humanos como un fenómeno que interviene en la adecuación de las acciones de ecoturismo indígena en México, Para definir los factores normativos, se analizaron los principios emanados de la Constitución mexicana y de tratados internacionales, que intervienen en la libre determinación de los pueblos indígenas y en las actividades de ecoturismo en 6 comunidades indígenas de México para definir los aspectos de sustentabilidad contenidos en la Carta Magna mexicana. Se realizaron 6 entrevistas a profundidad a informantes clave para identificar las categorías de los elementos normativos y con los resultados se diseñó y aplicó un cuestionario. Los resultados mostraron que los elementos del marco normativo en las actividades tradicionales arrojaron un punto de encuentro entre lo moderno y lo tradicional (comunalidad). El proceso de acercamiento de las comunidades indígenas con ecoturismo al marco normativo moderno con el principio de conservación de tradiciones y principalmente de la organización tradicional basada en la comunalidad, es el punto de partida para explicar la adecuación de la normatividad moderna a la tradicional de las comunidades indígenas.

PALABRAS CLAVE: Marco Normativo, Ecoturismo, Adecuación, Sustentabilidad, Desarrollo

THE FREE DETERMINATION OF INDIGENOUS PEOPLES IN THE SUSTAINABILITY AND ADEQUACY FOR ECOTOURISM IN MEXICO

ABSTRACT

One of the problems taken into account in this research was the non-observance of human rights enshrined in international treaties and in the Mexican Constitution in the worldview and sustainability of indigenous communities with ecotourism. Ecotourism projects held in indigenous communities are characterized by actions implemented to receive visitors and provide services, but they face the challenge of preserving the environment and the culture that distinguishes them as a community and that is framed in the laws that at the national level has been defined for the protection of self-determination of communities. Due to the lack of studies that show how the normative

framework intervenes in actions for the development of ecotourism and with the elements of the law (2015) and the previous works carried out by Velázquez and collaborators (2016) An analysis of the normative framework in terms of human rights as a phenomenon that intervenes in the adaptation of the actions of indigenous ecotourism in Mexico. In order to define the normative factors, the principles emanated from the Mexican Constitution and of international treaties that intervene in Self-determination of indigenous peoples and ecotourism activities in 6 indigenous communities of Mexico to define the sustainability aspects contained in the Mexican Laws Magnum letter. Six in-depth interviews were conducted with key informants to identify the categories of normative elements and a questionnaire was designed and applied with the results. The results showed that the elements of the normative framework in the traditional activities provided a meeting point between the modern and the traditional issues (commonality). The process of bringing indigenous communities with ecotourism closer to the modern normative framework with the principle of conservation of traditions and, above all, traditional organization based on communality, is the starting point for explaining the adequacy of modern normativity to the traditional one of the Indigenous communities.

JEL: L83, O13, F18, A13

KEYWORDS: Marco Normative, Ecotourism, Adequacy, Sustainability, Development

INTRODUCCIÓN

Ante la problemática que enfrentan gran número de comunidades indígenas por alcanzar su pleno desarrollo, se debe señalar que existe legislación local e internacional en materia de desarrollo sustentable y protección del medio ambiente, que obliga al Estado mexicano a garantizar, proteger y fortalecer el progreso de dichas comunidades. Para ello, es importante señalar los diversos instrumentos jurídicos tanto nacionales como internacionales en el que se sustenta el marco normativo del derecho al desarrollo sustentable y el derecho a un medio ambiente adecuado o sano. Al respecto la Constitución Política de los Estados Unidos Mexicanos, en el Artículo 2º, apartado B, fracciones I y VII señala que la federación, las entidades federativas y los municipios, determinarán las políticas necesarias para garantizar la vigencia de los derechos de los indígenas y el desarrollo integral de sus pueblos y comunidades, también señala que dichas autoridades, tienen la obligación de impulsar el desarrollo regional de las zonas indígenas con el propósito de fortalecer las economías locales y apoyar las actividades productivas y el desarrollo sustentable, situación que coloca al turismo sustentable entre otras actividades.

Para el turismo sustentable, la conservación del medio natural y de la cultura debe ser la característica distintiva. La cultura debe ser prioridad en el ecoturismo que se realiza en comunidades indígenas. La presencia del ecoturismo en las comunidades indígenas, ha mostrado que no promueve la integración de la comunidad. El marco normativo y los efectos que ocasionan el ecoturismo en el medio y la cultura son poco estudiados. En esta investigación se analizaron las implicaciones normativas en la implementación de actividades de ecoturismo en comunidades indígenas de México. Se observó que el marco normativo es un elemento de adecuación a las actividades tradicionales y posibilitan el desarrollo de actividades de turismo con las implicaciones de visitantes pero sin impactar la tradición comunitaria. La Constitución Política del Estado de Oaxaca cita diversos artículos a favor del desarrollo sustentable, tal es el caso del artículo 16, que señala que el Estado dictará medidas tendientes a procurar el desarrollo económico, social y cultural de los pueblos y comunidades indígenas. De la misma manera el artículo 20, hace alusión de proteger el medio ambiente así como promover el desarrollo sustentable en todo el Estado, correspondiéndole también la rectoría del desarrollo económico para garantizar que este sea integral y sustentable, pero a pesar de estar normado, no es aplicado cabalmente lo cual genera retraso, exclusión social, marginación y pobreza.

De acuerdo a (SECTUR, 2016), se estima que la actividad turística representa 10.1 millones de dólares en ingresos en el presente año. Se tiene la estadística de 47 mil turistas en lo que va del año, con una contribución importante al P.I.B nacional (SECTUR, 2016). Para la Comisión para el Desarrollo de los Pueblos Indígenas CDI (2016), 106 destinos que ofrecen ecoturismo se encontraban en comunidades indígenas y se distribuían 29 de los 32 estados mexicanos, sin embargo, al momento de la presente investigación no contaban con datos actualizados y desafortunadamente la situación de inseguridad en muchas comunidades dificulta el análisis detallado (CDI, 2016). Los estudios en comunidades indígenas con ecoturismo han permitido observar los efectos en la cultura y en el ambiente (Velázquez-Sánchez, Gómez-Velázquez, Bohorquez Canseco, Solana Vásquez, & Pérez Delgadillo, 2015). Los elementos que no se han analizado en los estudios sobre turismo alternativo y en particular en ecoturismo son el marco normativo y la forma en que los habitantes de las comunidades indígenas adecuan elementos modernos a las actividades tradicionales para recibir visitantes y ofrecer ecoturismo. Al respecto Velázquez Sánchez, Gómez García, Gómez Velázquez, & Pérez Rodríguez, (2016), analizaron elementos de microinnovación en las actividades de ecoturismo de comunidades indígenas, sin embargo, no existe evidencia que permita identificar la participación del marco normativo en las comunidades con ecoturismo por lo que se planteó como *objetivo*: Analizar el marco normativo en la sustentabilidad de las comunidades indígenas con ecoturismo.

Por lo anterior con este estudio se provee de información sobre la importancia de identificar las implicaciones del marco normativo en las comunidades indígenas con ecoturismo, por lo que los resultados obtenidos contribuyen a la literatura existente con elementos de adecuación del marco normativo a los indicadores de sustentabilidad ante las acciones y actividades de ecoturismo. Los resultados son importantes para los desarrolladores de esta alternativa de turismo y para los estudiosos de la importancia del marco normativo en términos de desarrollo sustentable en el ecoturismo y para explicar la adecuación de las comunidades indígenas a la normativa del Estado. En este documento se presenta organizada la información como sigue. En la sección de revisión de literatura se presenta una revisión de los conceptos y estudios sobre ecoturismo, marco normativo y sustentabilidad, en la que se incluye el análisis de elementos, factores y conceptos para llegar a la identificación de los elementos. En el apartado de metodología se integran la descripción de la población y la muestra, la definición de las variables, la estructura de la entrevista y del cuestionario empleado y el análisis factorial. En los resultados podrán apreciar tablas para facilitar el resumen de los datos y la explicación de los mismos en comparación con el objetivo planteado. En conclusiones y limitaciones se comparan los resultados con la literatura revisada y se mencionan los alcances y posible continuidad de esta línea de investigación.

REVISIÓN DE LITERATURA

De acuerdo a la Secretaría de Medio Ambiente y Recursos Naturales (SEMARNAT, 2016), la alternativa de turismo que se caracteriza por el desarrollo de actividades de recreación en entornos naturales con la vigilancia necesaria para la protección del ambiente y el respecto a las expresiones culturales de los habitantes de las comunidades anfitrionas se define como ecoturismo. Para la Secretaría de Turismo de México (2016), el ecoturismo es una alternativa del turismo tradicional para ofrecer al visitante la apreciación del medio natural y la convivencia con la comunidad pero no contempla los elementos culturales y la participación de la comunidad. La perspectiva de la comunalidad que Martínez-Luna (2003) menciona es que; el desarrollo y la comunidad se aprecian como dos conceptos con la imposibilidad de coincidencia, sin embargo, describe como una estrategia a la *adecuación* de las comunidades para permanecer como tal, a pesar de los cambios que origina el desarrollo y en este caso el marco normativo del Estado.

El planteamiento de Martínez-Luna, en su texto Comunalidad y Desarrollo (2003), permite analizar la adecuación como el punto de partida para observar la incorporación de elementos modernos a las actividades tradicionales; en este contexto se planteó analizar el marco normativo en las acciones de

ecoturismo en comunidades indígenas como una adecuación a las formas de gobierno tradicional. De acuerdo a Jaime Martínez Luna en su ensayo "desarrollo y comunidad del (2003), las comunidades indígenas, en su proceso de resistencia ante los embates del desarrollo, han logrado establecer mecanismos de adecuación para aceptar los elementos de cambio, pero con el cuidado necesario para conservar la esencia de su existencia en torno a la comunalidad, ejemplo de ellos se observa en la adecuación de elementos modernos, como la radio, pero para comunicarse con su lengua materna. El proceso de adecuación en las comunidades indígenas con ecoturismo es un cambio especial, específico, y tal vez único por su cuidado, estos tipos de cambios pueden explicarse por medio de la forma en que las comunidades adecuan el marco normativo oficial a las formas de organización tradicionales. En la literatura consultada para esta investigación se observó que no existen estudios que analicen la adecuación al marco normativo en comunidades indígenas con ecoturismo. En particular en esta investigación se identificaron y analizaron los factores del marco normativo en torno a las actividades de ecoturismo como una adecuación de elementos modernos a las acciones y actividades tradicionales. Las premisas resultado del estudio previo de (Velázquez Sánchez, Gómez García, Gómez Velázquez, & Pérez Rodríguez, 2016) permiten plantear como Hipótesis que: Los elementos del marco normativo del Estado son parte de adecuación de elementos modernos a las acciones y actividades tradicionales que permiten definir la actuación de las comunidades indígenas ante el embate de ecoturismo.

METODOLOGÍA

En esta investigación, se analizaron los elementos del marco normativo en las actividades indígenas con ecoturismo de 6 comunidades indígenas de México consideradas en el padrón de la CDI (2016). Se entrevistó a profundidad a seis habitantes reconocidos como clave por las integrantes de las comunidades y se realizó un análisis cualitativo con base a la fenomenología. La entrevista se basó en los elementos generales del marco normativo planteados en la Constitución mexicana, en los tratados internacionales y en la Constitución Política del estado de Oaxaca. Las entrevistas se realizaron durante los meses de diciembre de 2016, febrero y marzo de 2017. Con los datos de las entrevistas a profundidad de los seis informantes clave, se identificaron las categorías generales del marco normativo que se muestran en la Tabla 1.

Tabla 1: Categorías del Marco Normativo y Sustentabilidad en el Ecoturismo de Comunidades Indígenas de México

	Categorías Generales	Indicadores
Sustentabilidad	Organización Tradicional	Cargos
		Autoridad
		Asamblea comunitaria
		Decisión comunitaria
	Comunalidad	Tequio
		Participaciones
		Servicio
	Cosmovisión	Bien común
		Comunalidad
		Relación hombre-tierra
Marco Normativo	Organización	Elección de autoridades
		Libre determinación
		Relación con el estado
		Gestión
	Derechos Humanos	Libre determinación
		Respeto
		Equidad
		Trato justo
	Sustentabilidad	Conservación
		Tradición
		Costumbres

En la tabla 1: Se aprecian las categorías e indicadores de las variables Marco Normativo y Sustentabilidad en el ecoturismo, para sustentabilidad se compararon las categorías con las que revisaron previamente Velázquez y colaborares (2016) y se observó diferencia. Fuente Elaboración propia con base en Velázquez y Colaboradores (2016).

Con las categorías generales de sustentabilidad y de marco normativo se procedió a estructurar un cuestionario con veinte ítems, se aplicó a 16 participantes, habitantes de las 6 comunidades indígenas con ecoturismo, del padrón de la CDI (2016). Los estados en los que se encontró más disposición para participar en la encuesta fueron Campeche y Oaxaca. Los principales obstáculos para obtener la información fueron los conflictos entre comunidades, las condiciones de la infraestructura carretera y el clima de inseguridad que prevalece en las zonas indígenas en las que se encuentran ubicados los centros ecoturisticos. Los 3 estados de la república mexicana seleccionados por su representatividad en número de centros de ecoturismo de comunidades indígenas fueron: Campeche, Chiapas, y Oaxaca, el diseño de la muestra se presenta en la Tabla 2.

Tabla 2: Diseño de la Muestra de Habitantes de las Comunidades Con Ecoturismo en México

Estado	Destinos De Ecoturismo	Cuestionarios Aplicados
Campeche	2	4
Chiapas	2	4
Oaxaca	2	4
Total	**6**	**16**

En la tabla 2. Se pueden observar los datos de los destinos ecoturisticos incluidos en el estudio, por estado y por el número de entrevistados y cuestionarios aplicados. Cabe hacer mención que debido a la situación de inseguridad y difícil acceso a algunas de las comunidades fue difícil encontrar la disposición de los habitantes u de los visitantes para responder a los cuestionarios por lo que la muestra se convirtió a conveniencia. Fuente: Elaboración propia.

Análisis de los Datos

Con las categorías resultado de las entrevistas a profundidad, se procedió a integrar una base de datos, primero se codificaron los datos para revisar las categorías sobresalientes, por medio de análisis cualitativo, posteriormente se procedió a analizar las categorías. Para identificar las categorías, se empleó la herramienta de filtros en relación a los conceptos teóricos de sustentabilidad comunitaria de Velázquez y colaboradores (2015) y elementos del marco normativo de la Constitución mexicana, los tratados internacionales y la Constitución Política de Oaxaca (2016). Con los datos resultado de la encuesta realizada a 16 habitantes, de las 6 comunidades indígenas con ecoturismo mexicanas, se procedió a realizar la integración de una base de datos en el programa SPSS ver 20. Se realizó el análisis factorial y después de depurar las escalas se observó la validez de tres factores para marco normativo (Organización, Derechos y Conservación), se observó que los informantes reconocieron Marco Normativo como Leyes del Gobierno. Para cosmovisión resultaron tres categorías (Organización tradicional, Comunalidad y Cosmovisión) a diferencia de las cuatro categorías observadas en el análisis cualitativo de (Velázquez Sánchez, Gómez García, Gómez Velázquez, & Pérez Rodríguez, 2016).

RESULTADOS

En la Tabla 3 se presentan los datos del análisis factorial. Como se puede observar para la variable *Marco Normativo* los resultados mostraron la agrupación en los factores de Organización, Derechos y Conservación; los resultados mostraron que los elementos propuestos por la normativa oficial para el trato de las comunidades indígenas, se aprecian como adecuaciones de la normatividad tradicional con relación a las actividades de sustentabilidad que permiten a las comunidades enfrentar los cambios que implica el establecimiento de instalaciones para prestar servicios de ecoturismo.

Tabla 3: Indicadores de Marco Normativo y de Sustentabilidad Como Adecuación en el Ecoturismo de Comunidades Indígenas de México

Variables	Categorías	Indicadores	Medias	Desviación Estándar
Sustentabilidad	Organización tradicional	Cargos	4.62	0.723
		Autoridad	4.50	0.821
		Asamblea comunitaria	4.15	0.478
		Decisión comunitaria	3.60	0.378
	Comunalidad	Tequio	4.59	0.329
		Participaciones	3.25	0.832
		Servicio	3.11	0.751
	Cosmovisión	Bien común	4.15	0.459
		Comunalidad	3.60	0.379
		Relación hombre-tierra	4.13	0.365
Leyes del Gobierno	Organización	Elección de autoridades	4.94	0.723
		Libre determinación	4.65	0.821
		Relación con el Estado	4.25	0.478
		Gestión	3.60	0.378
	Derechos	Libre determinación	4.50	0.459
		Respeto	4.15	0.379
		Equidad	3.60	0.365
		Trato justo	4.13	0.463
	Conservación	Conservación	4.59	0.329
		Tradición	3.25	0.832
		Costumbres	3.11	0.751

En la tabla 3. Se muestran los resultados del análisis de las dos variables con sus respectivas categorías e indicadores con los resultados del medias y desviación estándar observados en la adecuación de elementos modernos de la normatividad oficial a las acciones y actividades tradicionales. Se observan las categorías y los indicadores que las definen y que a la vez permiten un acercamiento a un constructo que defina el marco normativo en términos de adecuación a la normatividad tradicional de comunidades indígenas con ecoturismo. Fuente. Elaboración propia

Como se puede observar en los resultados, las categorías identificadas por personas entrevistadas en este estudio, y mismas que fueron identificadas como personajes clave en las comunidades indígenas estudiadas, y posteriormente en los cuestionarios aplicados, se puede comprender que las comunidades indígenas identifican los elementos del marco normativo oficial y realizan adecuaciones para interpretar la normatividad oficial y adecuar a su forma organización tradicional, los elementos que les permiten conservar su tradiciones y a la vez de recibir los apoyos que le proporciona la normatividad oficial para realizar actividades de ecoturismo. En la tabla No. 3, fueron tres las categorías identificadas y denominadas "leyes del gobierno"; la organización la identificaron como la protección para elegir a sus autoridades, para determinar sus acuerdos, para apoyar sus gestiones ante autoridades estatales o nacionales en términos de una adecuada relación de respeto; a diferencia de lo que manifestaron como la organización tradicional la que implica cargos, autoridad, asamblea comunitarias y decisión comunitaria, en esta categoría se observa la adecuación para establecer una armonía entre las leyes de gobierno y la organización tradicional para una adecuada participación en la prestación de ecoturismo. Las categorías de derechos y conservación también expresaron indicadores relacionados con la organización tradicional e implicaron relación con la comunalidad y el respeto que las leyes del gobierno deben considerar para que la comunidad adecue las actividades a las recomendaciones oficiales, sin embargo, la experiencia observada en las entrevistas y en la aplicación de los cuestionarios mostró que el marco normativo es un tema implícito en sus acciones comunitarias, pero no como una materia de conversación común entre los habitantes, sino como temas tratados en las asambleas o reuniones extraordinarias convocadas por las autoridades.

CONCLUSIONES

Los resultados mostraron que el marco normativo en las comunidades indígenas con ecoturismo, contribuye a la prestación de ecoturismo, sin embargo, en las comunidades estudiadas se observó que existe la adecuación de los elementos, de lo que ellos denominaron "leyes del gobierno", con los elementos de la organización tradicional, como se planteó en esta investigación, el marco normativo se encuentra presente en las acciones que emprenden las comunidades para integrarse a la red de ecoturismo indígena en el país pero como estrategias de adecuación. A diferencia de los resultados previos de Velázquez y Colaboradores

(2016), al analizar con el marco normativo, los indicadores de sustentabilidad, se integraron en tres categorías claramente definidas como Organización tradicional, Comunalidad y Cosmovisión. Los indicadores que se integraron como cargos, autoridad, asamblea comunitaria y decisión comunitaria como organización tradicional. En la categoría comunalidad, el tequio, la participación y los servicios y en la categorías cosmovisión como bien común, comunalidad y relación hombre-tierra. Los resultados observados permitieron cumplir con el objetivo de la investigación y probar que los elementos del marco normativo gubernamental, son adecuados a las categorías de Organización tradicional, Comunalidad y Cosmovisión que definen la sustentabilidad de las comunidades indígenas con ecoturismo. Los resultados permitieron emplear herramientas cualitativas con base en la fenomenología para definir categorías del constructo "leyes de gobierno" como un elemento que identifican los habitantes de comunidades indígenas como marco normativo y que por medio de las categorías organización, derechos y conservación adecuan a la sustentabilidad de la organización tradicional, comunalidad y cosmovisión el ecoturismo.

Reconocimiento

Los autores reconocen el apoyo brindado por la Universidad Autónoma Benito Juárez de Oaxaca.

BIBLIOGRAFÍA

Comisión Nacional para el Desarrollo de los Pueblos Indígenas. (CDI). (29 de agosto de 2016). *http://www.gob.mx/cdi*. Obtenido de http://www.gob.mx/cdi: http://http://www.gob.mx/cdi
Gómez García, J., Zavala Córtez, A., & Marín, A. (21 de Agosto de 2015).

http://www.researchgate.net/publication/281107439_Microinnovacin_como_estrategia_para_la_generacin_de_desarrollo_sustentable_en_las_Pymes._Casos_de_xito. Recuperado el 25 de Noviembre de 2015.

Martínez-Luna, J. (28 de enero de 2003). *Comunalidad y Desarrollo.* Oaxaca, Oaxaca: Libro "Culturas Populares e Indígenas".

SECTUR. (29 de Agosto de 2016). *http://www.datatur.sectur.gob.mx/*. Obtenido de http://www.datatur.sectur.gob.mx/: http://http://www.datatur.sectur.gob.mx/

TIES. (29 de Agosto de 2016). *www.ecotourism.org/ties-ecotourism*. Obtenido de www.ecotourism.org/ties-ecotourism: http://www.ecotourism.org/ties-ecotourism

Velázquez Sánchez, R. M., Gómez García, J., Gómez Velázquez, J., & Pérez Rodríguez, D. M. (2016). Factores de Microinnovación en el ecoturismo indígena de México. *Revista Iberoamericana de Contaduría, Economía y Administración, Vol. 5, Núm. 9*.

Velázquez-Sánchez, R. M., Gómez-Velázquez, J., Bohorquez Canseco, M. G., Solana Vásquez, R. O., & Pérez Delgadillo, A. (2015). Ecoturismo y desarrollo localde comunidades indígenas de México. *Revista Global de Negocios*, 67-92.

Constitución Política de los Estados Unidos Mexicanos, Editorial Porrúa, México, 2016.
Constitución Política del Estado Libre y Soberano de Oaxaca, *https://www.juridicas.unam.mx/legislacion/ordenamiento-entidad/799-constitucion-politica-del-estado-libre-y-soberano-de-oaxaca#181822* Recuperado el 9 de febrero del 2017.
Convenio núm. 169 (convenio sobre pueblos indígenas y tribales, 1989) de la Organización Internacional del Trabajo, http://www.senado.gob.mx/comisiones/desarrollo_social/docs/marco/Convenio_169_PI.pdf Recuperado el 21 de febrero del 2017.

Declaración de las Naciones Unidas sobre los Derechos de los Pueblos Indígenas, https://www.un.org/development/desa/indigenous-peoples-es/declaracion-sobre-los-derechos-de-los-pueblos-indigenas.html Recuperado el 26 de febrero del 2017.

BIOGRAFÍA

Rosa María Velázquez-Sánchez es Doctora en Planificación de Empresas y Desarrollo Regional por el Programa de Excelencia de CONACYT en el Instituto Tecnológico de Oaxaca, Profesora Investigadora de Tiempo Completo de la Facultad de Contaduría y Administración de la Universidad Autónoma Benito Juárez de Oaxaca, adscrita a la catedra de Investigación y Turismo Sustentable. Se le puede contactar en Ciudad Universitaria, Av. Universidad s/n cinco señores, Oaxaca de Juárez,

Jesús Gómez-Velázquez es Licenciado en Turismo y Desarrollo Sustentable por la Universidad Autónoma Benito Juárez de Oaxaca. Se le puede contactar en Ciudad Universitaria, Av. Universidad s/n cinco señores, Oaxaca de Juárez, Oaxaca,

Honorio Antonio García es Maestro en Derecho Constitucional por la Universidad Autónoma Benito Juárez de Oaxaca. Se le puede contactar en Ciudad Universitaria, Av. Universidad s/n cinco señores, Oaxaca de Juárez, Oaxaca

Mayra Victoria Hernández Luis es Maestra en Educación por la Universidad Autónoma Benito Juárez de Oaxaca. Se le puede contactar en Ciudad Universitaria, Av. Universidad s/n cinco señores, Oaxaca de Juárez, Oaxaca

LA IMPORTANCIA DE IMPLEMENTAR EL DESARROLLO REGIONAL PARA LOS PEQUEÑOS PRODUCTORES: EL MAGUEY

Ruth Flores Jiménez, Universidad Autónoma del estado de Hidalgo
Ivette Flores Jiménez, Universidad Autónoma del estado de Hidalgo
Raul Rodríguez Moreno, Universidad Autónoma del estado de Hidalgo
Miguel Ángel Vázquez Alamilla, Universidad Autónoma del Estado de Hidalgo
Noemi Vega Lugo, Universidad Autónoma del Estado de Hidalgo
María Guadalupe Castillo Tapia, Universidad Autónoma Metropolitana

RESUMEN

La competitividad dentro de los mercados ha ido en aumento en todos los sectores, y los productores del maguey no ha sido la excepción, motivo por el cual se desarrolla la investigación que se desprende del proyecto "Impulso al desarrollo regional a través de la industria del maguey" regido por un grupo de profesores investigadores de la Universidad Autónoma del Estado de Hidalgo la línea de investigación a seguir es "Herramientas y estrategias de la comercialización de la industria magueyera y sus derivados", el grupo de investigadores decide asentar como título a su investigación "Comercialización de los productos derivados del maguey en los municipios de Atotonilco de Tula y Tetepango Hidalgo".

La investigación consiste en identificar y analizar las áreas de oportunidad para la comercialización del maguey y sus derivados en los municipios antes mencionados, la cual tiene como objetivo principal Identificar y proponer sistemas que permitan el aumento de distribución, venta y reconocimiento de los productos derivados del maguey en los municipios de Atotonilco de Tula y Tetepango Hidalgo. La principal motivación de la investigación es ayudar a los productores al aprovechamiento del maguey para contribuir con el desarrollo económico regional y el incremento en su nivel de vida.

La metodología que se utilizará en la investigación es mixta porque se abordara enfoques cualitativos y cuantitativos, según Sampieri et al. (2006), es un proceso que recolecta, analiza y vincula datos cuantitativos y cualitativos en un mismo estudio o una serie de investigación para responder a un planteamiento del problema. El enfoque, da mayor amplitud, profundidad, diversidad, riqueza interpretativa y sentido de entretenimiento a la investigación.Los instrumentos a utilizar en esta investigación son cuestionarios, y observación.

Los cuestionarios se utilizarán para la recolección de datos "una cuestionario consiste en un conjunto de preguntas respecto a una o más variables a medir", Sampieri et al. (2006), las encuestas son instrumentos útiles, estos no deben ser complicados y entendibles para la comodidad de los encuestados.La observación debe ser realizada con el fin de recolectar datos suficientes para verificar las hipótesis, es necesario observar los fenómenos para determinar si existe una relación entre ellos y las hipótesis. Los investigadores deben percibir los acontecimientos directamente o por medio de los registros realizados por algún aparato tecnológico o realizados por los investigadores.

PALABRAS CLAVE: Maguey, Comercialización, Cultura, Producto, Proceso productivo, Costumbres

ABSTRACT

Competitiveness in the markets has increased in all sectors, and maguey producers has not been the exception, why the research that emerges from "Impulse project to regional development across the

industry develops maguey "governed by a group of professors from the Autonomous University of Hidalgo State the research to follow is" Tools and strategies Magueyera marketing industry and its derivatives, "the researchers decided to settle as his title research "Marketing of products derived from the maguey in the municipalities of Atotonilco de Tula and Tetepango Hidalgo".

The research is to identify and analyze areas of opportunity for marketing the maguey and its derivatives in the above mentioned municipalities, which aims principal propose systems to increase distribution, sales and recognition of products derived from the maguey in the municipalities of Atotonilco de Tula and Tetepango Hidalgo.

The main motivation of the research is to help producers to use the maguey to contribute to regional economic development and rising living standards.

The methodology used in the research is mixed because qualitative and quantitative approaches are addressed, according Sampieri et al. (2006), it is a process that collects, analyzes and links quantitative and qualitative data in a single study or a series of research to answer a problem statement. The approach gives greater breadth, depth, diversity, richness and interpretive sense of entertainment to investigación. Los instruments used in this research are questionnaires and observation.
Questionnaires were used to collect data a "questionnaire consists of a set of questions regarding one or more variables to be measured," Sampieri et al. (2006), surveys are useful tools, they should not be complicated and understandable for the convenience of the respondents.
The observation should be made in order to collect sufficient data to verify the hypothesis, it is necessary to observe phenomena to determine whether a relationship exists between them and assumptions.
Researchers should perceive events directly or through the records made by some technological device or made by researchers.

JEL: M00

KEYWORDS: Maguey, Commercialization, Production, Economic Development

INTRODUCCION

Antecedentes

Debido a los cambios comerciales dentro de los últimos años se desarrollan las investigaciones, por ello la importancia de las herramientas y estrategias de la comercialización de la industria magueyera y sus derivados, el tema se eligió debido a que en los municipios de Atotonilco deTula y Tetepangoexiste una gran cantidad y variedad de maguey, puede ser una fuente de crecimiento económico. De acuerdo a Ramírez (2004), realizó una investigación sobre "La representación popular del maguey y el pulque en las artes" en la cual expone la importancia de ver el tema como algo moderno, y entender que es necesaria su actualización, para saber que las representaciones culturales son importantes para la integración del imaginario popular y esto depende de la capacidad de dar un nuevo significado al pasado que en la actualidad se está perdiendo.

Haciendo referencia a Astudillo (2006), quien evalúa"las estrategias de comercialización para introducir y posicionar un producto en el mercado, por medio de un marketing mix". Adicionalmente, evaluar la viabilidad y rentabilidad del proyecto. El producto tiene un mejor realce ante el clientes cuando esté se basa en sistemas de comercialización, para ello se debe evaluar cómo se va a introducir y posicionar el producto para que esté se mantenga y no esté por un cierto tiempo sino que se mantenga en el mercado. Los resultados obtenidos en su investigación es la aceptación del producto en el mercado y saber si el proyecto es viable y rentable.

Considerando a SAGARPA (2012), el "Plan rector de agave" la idea que tuvieron para realizar este artículo, se dapor la ausencia de experiencias que permitieran hacer una comparación con otros estilos y estructuras que les permitiera una buena recolección de la información solicitada, razón por la que tuvieron que diseñar en el marco de la educación popular certificada por el Instituto Mexicano de Desarrollo Comunitario, con sede en Guadalajara, Jal., y con una cobertura que abarca a toda Latinoamérica.

Mencionando a Barbosa (2002), el "Consumo del pulque en la ciudad de México, 1900-1920" expone que se busca caracterizar las formas de control para el consumo de pulque en México, esto porque hubo un momento en que se aumentaron las regulaciones de la vida urbana y al mismo tiempo porque la producción se encontraba en su "época de oro". Lo cual se basaba en testimonios de fuentes primarias, surgiendo la necesidad de analizar políticas de regulación, la acción que realizaran los inspectores, recaudadores y gendarmes, pero como era tan fuerte la aceptación se mostró que la resistencia cultural fue más firme que todos los intentos de querer controlar el consumoy fueron nulos.

Parafraseando a Medina (2004), quien realizo el tema de Manual de comercialización, donde propone la forma de como ofrecer y comercializar los diversos productos y servicios que demandan el segmento de turismo de salud. Una vez analizadas las investigaciones se determina que no existe un antecedente referente a la comercialización de los productos derivados del maguey, se considera que la investigación a realizar es factible en los municipios de Atotonilco de Tula y Tetepango Hidalgo.

Planteamiento Del Problema

La comercialización es el acto de vender mediante la utilización de las técnicas de la mercadotecnia, especialmente en marketing o estudio de mercado. Algunos de los factores que intervienen en la comercialización son: publicidad, canales de distribución y cultura.

La producción y la comercialización forman parte importante de cualquier sistema comercial destinado para abastecer a los consumidores de los bienes y servicios que satisfacen sus necesidades. Al combinar producción y comercialización, se obtienen las cuatro utilidades económicas básicas: de forma, de tiempo, de lugar y de posesión, necesarias para satisfacer al consumidor.

La comercialización puede darse en dos ámbitos macro y micro comercialización, la investigación se dará en micro comercialización. Porqué se realizara en losmunicipios de Atotonilco de Tula yTetepango, estos municipios han tenido que afrontar los diferentes cambios tecnológicos y económicos. Por ello surge la necesidad de conoceruna gran oportunidadpara mejorar los siguientes factores: cultura, publicidad y canales de distribución que intervienen en la compra de los productos derivados del maguey.

Justificación

Hidalgo es un estado lleno de cultura, tradiciones y recursos, la razón fundamental por la que se llevará a cabo para la realización de esta investigación, en dos municipios del estado de Hidalgo que son Atotonilco de Tula y Tetepangohay una abundante riqueza, en cuestión del maguey y sus derivados, la cual siempre se ha tenido a la vista pero los habitantes de estos municipios no se han dado cuenta que son una buena fuente de crecimiento económico.

Toda planeación requiere afrontar problemas, demanda diferentes conocimientos de comercialización, una vez definido el mercado se competirácon las mejores estrategias del producto, haciendo indispensable la necesidad de planear, organizar, dirigir y controlar los eventos necesarios para la comercialización del maguey y sus derivados.

El estudio de este tema tiene la finalidad de desarrollar las Herramientas Y Estrategias De La Comercialización De La Industria Magueyera Y Sus Derivados. Es importante porque no existe una buena difusión del tema, debido a los escasos recursos que brindan el gobierno y el desconocimiento de los medios de difusión.

Por esta razón el tema debe ser difundido para los productores y la sociedad, tomando en cuenta que es necesaria unamezcla de conocimientos técnicos que fortalecerán los objetivos de la elaboración de la presente investigación.

Objetivos de la investigación

General: Identificar los factores de comercialización que permitan el reconocimiento de los productos derivados del maguey en los municipios de Atotonilco de Tula y Tetepango Hidalgo, estableciendo estrategias para su desarrollo.

Específicos: Primero, definir el impacto de la cultura del consumidor en el uso productos derivados del maguey en los municipios de Atotonilco de Tula y Tetepango Hidalgo. Segundo, distinguir el canal de distribución que permita agilizar el traslado de los productos derivados del maguey en los municipios de Atotonilco de Tula y Tetepango Hidalgo. Proponer estrategias de comercialización que impacten en el consumo de los productos derivados del maguey.

Hipótesis

La cultura del consumidor influye en el uso de productos derivados del maguey en los municipios de Atotonilco de Tula y Tetepango.

El canal de distribución facilita el traslado de los productos derivados del maguey en los municipios de Atotonilco de Tula y Tetepango.

MARCO TEÓRICO

Maguey

México es el área con mayor diversidad de maguey en todo el mundo. De un total de 210 especies, México tiene 159, es decir el 75%, con 119 especies frecuentes, esto es exclusivo de su territorio. Todos los mexicanos estamos familiarizados con ellos; los vemos cerca de las casas, a lo largo de los caminos, bordeando terrenos de cultivo y como plantas de ornato. En la región de Tetepango y Atotonilco de Tula es la especie de cenizo.

Definición Los agaves o magueyes son plantas suculentas pertenecientes a una extensa familia botánica de nombre: AGAVACEAE. El nombre agave es muy adecuado para describir plantas cuyas bebidas pueden inducir a la embriaguez. La calidad e identidad de cada tipo de maguey la definen materias primas, procesos de transformación y contextos culturales de consumo. Cada tipo de maguey, sea dulce, ácido o aromático, se convierten en posibilidades en diversas condiciones de altitud, clima y suelo, gracias a la compleja topografía de nuestro país. La cuidadosa selección y cosecha de plantas, junto a los conocimientos y técnicas de elaboración de la bebida, integran la experiencia, el saber hacer, de cada región que hace las bebidas las convierte en una bebida de dioses.

Cultura

El conocimiento adquirido que las personas utilizan para interpretar y generar comportamiento que proviene y son parte de la cultura de los pueblos, la cultura no hay que tomarla únicamente como forma de expresión, sino como fuente de recursos. Su importancia permitirá que el producto se vea desde un punto cultural y que se le de reconocimiento y no se pierda la tradición.

El comportamiento del consumidor se enfoca en la forma en que los individuos toman decisiones para gastar sus recursos disponibles y los factores que influyen en esas decisiones.

Los factores culturales: Son aquellos en los que el ser humano se desarrolla, es el conjunto de valores, percepciones, deseos y comportamientos aprendidos por parte de una sociedad, a partir de la familia y otras instituciones importantes.

Los factores sociales: La clase social a la que el individuo pertenece es también muy importante sobre sus comportamientos que se ven afectados por la familia o grupos a los que pertenece. Los factores personales: Hacen referencia a las características personales que posee cada individuo como consumidor, aspectos como la edad, estilo de vida, profesión o situación económica que son indispensables a la hora de tomar una decisión de compra.

Los factores psicológicos: Son la motivación, percepción, el aprendizaje, las creencias y actitudes, que en cierta forma son de mucha importancia en el comportamiento del consumidor porque de esto depende la respuesta que el consumidor de ante dicha situación.

Comportamiento del consumidor (Cultura y subcultura): La cultura nos rodea, a veces sin que nos demos cuenta de ello. Distintos estudiosos le han definido de diferentes maneras, incluida la que dicen que "es la parte del entorno hecha por el hombre". La cultura es dinámica porque está cambiando de manera constante. La cultura es una conducta adquirida a, media que observamos a la gente que nos rodea y aprendemos lo que es una conducta aceptable e inaceptable. En gran medida, nuestros hábitos alimenticios y nuestras normas conductuales son definidos por la persona que los rodean como los padres, hermanos, amigos y profesores, Todo lo anterior es interesante conocerlo, y con ello saber qué es lo que piensan cada uno de los consumidores y que es lo que les gusta adquirir.

CONCLUSIÓN

El trabajo ha sido concluido en su primer etapa es decir se le dará continuidad en. los instrumentos a utilizar son cuestionarios y observación para poder obtener datos, analizarlos y emitir un resultado.

El equipo investigador llego a la conclusión que es de suma importancia estudiar y e identificar las estrategias y herramientas optimas para dar a conocer las propuestas que se adapten a las necesidades de los productores que elaboran los derivados del maguey en los municipios de Atotonolco de Tula y Tetepango Hidalgo.

BIBLIOGRAFÍA

(s.f.). Obtenido de http://repositorio.ute.edu.ec/bitstream/123456789/10126/1/35501_1.pdf

Douglas Hoffman K, Czinkota Michael R., et al. (2007). *Principios de Marketing y sus mejores prácticas*. Mexico,D.F.: Thomson.

Fischer Laura, Espejo Jorge . (2004). Mercadotecnia. Mexico D.F.: Mc Graw Hill.

Jimenez, R. F. (2003). Tesis " *hacia una administracion competitiva para los microempresarios artesanales del valle del mezquital del estado de hidalgo*.". Pachuca Mexico.

Maurice, E. d. (2002). *Elementos Basicos de Mercadotecnia*. Mexico D.F.: Trillas.

Roberto Hernandez Sanmpieri, Carlos Fernandez Collado. (2006). *Metodologia de la investigacion* . Mexico D.F.: Mc Graw Hill.

Santon W., Etzel M. y Walker . (2000). *Fundamentos de Marketing.* Mexico D.F: Mc Graw Hill.

EL DESARROLLO SUSTENTABLE EUROPEO EN LAS ESCALAS DEL TURISMO DE CRUCEROS

Ignacio Ruiz Guerra, Universidad Complutense de Madrid
Frank Babinger, Universidad Complutense de Madrid
Araceli Maseda Moreno, Universidad Complutense de Madrid

RESUMEN

El turismo de cruceros ha tenido, durante la última década, un desarrollo muy importante, generando un tipo de práctica turística de alta capacidad que no se había encontrado nunca en el área europea. Esta tipología turística más común en el continente americano ha supuesto la necesidad de adaptación de las empresas a una nueva oferta turística, la adaptación de las infraestructuras para absorber la capacidad de demanda turística existente en el mercado de cruceros, pero también ha supuesto un elevado cambio de modo de explotación en destinos europeos. Estos cambios, en muchos casos, han sido muy repentinos, y han supuesto para el entorno de las escalas de los cruceros unos importantes cambios. En este trabajo hacemos un repaso de los aspectos que afectan al entorno, y la necesidad de asumir compromisos por el desarrollo sustentable en los destinos de cruceros, por parte de las empresas cruceristas que están explotando el producto cruceros y las instituciones que promocionan estos destinos.

PALABRAS CLAVE: Cruceros, Sustentable, Producto a la Oferta, Demanda Turística, Compromiso Empresarial

EUROPEAN SUSTAINABLE DEVELOPMENT DURING CRUISE TOURISM PORT CALLS

ABSTRACT

Cruise Tourism has experienced an important progress during the last decade, leading to a high capacity tourist practice which had never been found in the European area. This type of tourism - more common in the American continent - has implied the need of companies to adapt themselves to a new tourism offer as well as the infrastructures to absorb the capacity of tourist demand existing in the cruise market, but also has a high change been perceived in European destinations. These changes have been very sudden in many cases, and have meant relevant developments in port calls for the environment of destinations. In this research, we review the aspects that are affecting the environment and the need to raise a commitment for sustainable development in the cruising destinations, by cruise companies that are exploiting the product cruises and the institutions which are promoting these destinations.

JEL: Z0, Z320, Z330, R00, R53.

KEYWORDS: Cruise, Sustainability, Tourism Development, Touristic Demand, Business Commitment

CONCLUSIONES

Con esta propuesta teórica del modelo, se pone de manifiesto, desde el punto de vista del sector crucerista, la necesidad de estudiar cuáles son los factores que lo dinamizan con la finalidad de facilitar a todos stakeholders, instrumentos que les permitan ser más competitivos a todos en su conjunto. Dentro de los factores dinamizadores hemos contemplado los factores económicos, sociales, legales e institucionales, de seguridad, las tendencias, los factores tecnológicos, estacionales, de medio ambiente y geográficos, por

medio de los cuales se pretende analizar su incidencia en la toma de decisiones para la creación de la oferta de los cruceros y por consiguiente en su demanda. Las conclusiones que hemos de obtener nos conducirán a la extracción de valores sobre su incidencia en el desarrollo de una serie de interrelaciones con los stakeholders del entorno de los puertos, y por lo tanto, con los distintos factores externos e internos propuestos que influyen en el sector crucerista. Una vez establecidas las relaciones teóricas entre los factores propuestos y el sector crucerista, creemos necesario seguir avanzando en esta línea de investigación para, a través de un estudio cuantitativo y cualitativo, verificar la influencia de las variables del modelo teórico propuesto, confirmando su validez, y por lo tanto, la capacidad de réplica que puede aportar a todos aquellos destinos que pueden ser proclives de ser convertidos en un núcleo de atracción de clientes de cruceros.

BIBLIOGRAFÍA

Accinelli, E., de la Fuente, J. L. (2013). Responsabilidad social corporativa, actividades empresariales y desarrollo sustentable. Modleo matemático de las decisiones en la empresa. Contaduría y Administración, 58 (3), 227-248.

Asociación Internacional de Líneas de Cruceros. (2017). Informe anual sobre el Estado de la Industria de Crucero. Obtenido de http://www.cliaspain.com/docs/noticias_adjunto_la-industria-de-los-cruceros-preve-superar-los-25-millones-de-pasajeros-en-2017714_024.pdf

Bebbington, J. (2001). Sustainable development: a review of the international development, business and accounting literature. Accounting Forum, 25 (2) 128-157.

Braun, B. M., White, K. R., & Xander, J. A. (2002). The impact of the cruise industry on a region's economy: A case study of port canaveral. Florida. Tourism Economics, 83, 281-288.

Brida, J. G., Del Chiappa, G., Meleddu, M., Pulina, M. (2014). A comparison of Residents`Perceptions in two ports in the Mediterranean Sea. International Journal of Tourism Research, 16, 180-190.

Brida, J. G., Riaño, E., Zapata-Aguirre, S. (2011). Resident's attitudes and perceptions towards cruise tourism development: a case study of Cartage de Indias (Colombia). Tourism and Hospitality Research 11(3): 187–202.

Brida, J. G., Zapata-Aguirre, S. (2010). Cruise tourism: economic, sociocultural and environmental impacts. International Journal of Leisure and Tourism Marketing 1(3): 205–226.

Chang, Y. T., Liu, S. M., Park, H., & Roh, Y. (2016). Economic impact of cruise industry using regional inputeoutput analysis: A case study of Incheon. Maritime Policy & Management, 43(1), 1-18.

Chin, C. (2008). Cruising in the Global Economy: Profits, Pleasure and Work at Sea. Ashgate: Aldershot. CLIA Europe Member Lines (2014). The Cruise Industry – Contribution of Cruise Tourism to the Economies of Europe 2014 Edition. Europa.

Del Chiappa, G., Abbate, T. (2012). Resident's perceptions and attitudes toward the cruise tourism development: insights rom an Italian tourism destination. In Andreani, J. C., Collesei, U. (eds). Proceedings of the XXII International onference Marketing Trends, Paris–Venice. Paris–Venice: Venezia: Marketing Trends Association.

Diedrich, A. (2010). Cruise ship tourism in Belize: the implications of developing cruise ship tourism in an ecotourism destination. Ocean & Coastal Management 53: 234–244.

Douglas, N., Dwyer, L., & Livaic, Z. (2004). Estimating the economic contribution of a cruise ship visit. Tourism in marine environments, 1(1), 5-16.

Dwyer, L., & Forsyth, P. (1998). Economic significance of cruise tourism. Annals of Tourism Research, 25, 393-415.

Dwyer, L., Forsyth, P. (1998). Economic significance of cruise tourism. Annals of Tourism Research 25(2): 393–415.

Estévez, J., García, A. y Gutiérrez, J. E. (2011). Análisis de Competitividad y Coyuntura del Tráfico de Cruceros en los Puertos del Mediterráneo Español y la Costa Atlántica Andaluza. Investigación ETSINO. Cartagena.

Gatewood, J. B., Cameron, C. M. (2009). Belonger perceptions of tourism and its impacts in the Turks and Calcos Islands. Research Project report. Retrieved July 2011. Available at http://www.lehigh.edu/~jbg1/Perceptions-of-Tourism.pdf.

Gorecki, K., Wallace, B. (2003). Ripple Effects: The Need to Assess the Impacts of Cruise Ships in Victoria B.C. Vancouver Island Public Interest Research Group: Victoria, B.C., Canada. Available at www.vipirg.ca

Hritz, N., Cecil, A. (2008). Investigating the sustainability of cruise tourism: a case study of Key West. Journal of Sustainable Tourism 16(2): 168–181.

Hull JS, Milne S. (2010). Readiness planning in the Arctic: building community support. In Cruise Tourism in Polar Regions: Promoting Environmental and Social Sustainability, Luck, M., Maher, P. T., Steward, E. (eds). Earthscan Ltd.: London.

Jafari, J. (1989). An English language literature review. In Tourism as a Factor of Change: A Sociocultural Study, Bystrzanowski J (ed.). Centre for Research and Documentation in Social Sciences: Vienna.

Johnson, D. (2002). Environmentally sustainable cruise tourism: a reality check. Marine Policy 26(4): 261–270.

Klein, R. A. (2009). Paradise Lost at Sea: Rethinking Cruise Vacations. Fernwood Publishing: Halifax.

Klein, R. A. (2010). Cruises and bruises: safety, security and social issues on polar cruises. In Cruise Tourism in Polar Regions: Promoting Environmental and Social Sustainability, Luck M, Maher PT, Steward E (eds). Earthscan Ltd.: London; 54–74.

López, P. A. (2010). Portus Plus: Explosión del Tráfico de Cruceros en el Mediterráneo y su Impacto en las Ciudades Portuarias. Granada.

Luna, M. (2012). El Turismo de Cruceros en el Mediterráneo, Una Aproximación a las Islas Baleares. Universidad de las Islas Baleares. Palma de Mallorca.

Marusić, Z., Horak, S., Tomljenović, R. (2008). The socio-economic impacts of cruise tourism: a case study of Croatian destinations. Tourism in Marine Environments 5(2–3): 131–144.

Organización Mundial del Turismo, OMT (2008). Turismo de Cruceros – Situación Actual y Tendencias. Madrid.

Puertos del Estado. Gobierno de España. Recuperado de www.puertos.es/eses/Paginas/Noticias/Tráfico2014.aspx

Scarfe, B. (2011). Costs and benefits of cruise ship tourism in Victoria. James Bay Neighbourhood Association, available at www.jbna.org (last accessed 15 June 2012).

Scherrer, P., Smith, A. J., Dowling, R. K. (2011). Visitor management practices and operational sustainability: expedition cruising in the Kimberley, Australia. Tourism Management 32(5): 1218–1222.

Stewart, E. J., Draper, D. (2006). Sustainable cruise tourism in Arctic Canada: an integrated coastal management approach. Tourism in Marine Environments 3(2): 77–88.

Yepes, V., Esteban, V. y Serra, J. (2000). Tráfico de Cruceros en el Mercado Turístico Mediterráneo. IV Congreso de Ingeniería del Transporte. Valencia.

LA PROTECCIÓN DEL CRUCERISTA COMO CONSUMIDOR DE PRODUCTOS TURÍSTICOS EN LA NORMATIVA EUROPEA

José Eugenio Castañeda Muñoz, Universidad Complutense de Madrid
Ignacio Ruiz Guerra, Universidad Complutense de Madrid

RESUMEN

El sector turístico ha crecido en los últimos años en todas las áreas geográficas del mundo, un mercado globalizado en el que el sector del transporte ha incrementando las oportunidades de desplazamiento, incluido el turismo de cruceros. En el desarrollo de la explotación turística, se ha avanzado en la protección del turista como consumidor, pero en éste ámbito surgen diferentes ámbitos de desprotección del consumidor. En este estudio buscamos indagar sobre los avances normativos en la legislación española para la protección del crucerista como consumidor de productos turísticos, y a su vez, a través de la normativa europea, reconocer la protección que la Unión Europea facilita a los cruceristas como consumidores de este tipo de producto. Tratamos de demostrar la trascendencia de la normativa europea en la legislación de otros países a los que pertenecen cruceros que hacen escala en los puertos europeos y/o españoles. El impacto normativo de protección del consumidor sugiere la necesidad de una implantación internacional que proteja a los consumidores internacionales.

PALABRAS CLAVE: Cruceros, Protección Consumidor, Normativa Internacional, Directivas Europeas

THE CRUISE SHIP PROTECTION LIKE TOURISTIC PRODUCTS CONSUMER IN EUROPEAN LAWS

ABSTRACT

The touristic sector has growth in last years in all of geographical areas of the world, the transport sector have increased the opportunities in a global market, cruise tourism included. Inside the development of the tourism sector we have advanced over the tourist protection like consumer, but in this way appear different non protected aspects of the consumer. We are researching about the innovative laws in Spanish normative about the cruise ship user and his protection like touristic products consumer, and so, through the European normative, we pretend to recognize that the European Union protect to the cruise ship user like consumers to all people that consume this kind of product. We wish to demonstrate the importance of the European normative over other countries from the cruise companies that make port calls in European ports and Spanish ports. The normative impact to protect the consumer suggest us that we need new international laws to protect the international consumers.

JEL: Z3, K220, K230, K15

KEYWORDS: Cruise, Consumer protection, International Law, European Directives

INTRODUCCIÓN

Dada la magnitud de la cuestión que nos trae aquí, así como las oportunas limitaciones expositivas señaladas, procede acotar el tema. Así trataremos los siguientes aspectos de una manera esquemática. Valga como una cuestión introductoria, el desarrollo de diversos datos y el establecimiento de algunas

deducciones sobre la importancia, que para el desarrollo de la economía global y particular, tiene el tráfico de pasajeros – cruceristas. En segundo lugar se imponen unas pinceladas históricas sobre las diversas legislaciones al respecto y su actual confluencia en el mundo nacional e internacional, esencialmente referida a la legislación de la U.E. y sus Reglamentos, de especial importancia por su ámbito de aplicación, con independencia de la bandera del buque y por su obligado cumplimiento por parte de los países miembro. En tercer y último lugar, se hará una referencia esquemática a los derechos de los usuarios de estos servicios y a los diversos mecanismos de protección y exigencia de estos derechos, con que cuentan los usuarios de estos servicios de transporte por agua. Hemos de tener en cuenta que, la diversidad normativa con la que nos podemos encontrar, a la hora de realizar un estudio de este tipo, supone un repaso de toda la legislación de cada uno de los puertos de escala, así como de la normativa internacional y las responsabilidades que tienen unos y otros actores del sector de los cruceros.

Evolución Mercado Crucerístico

El momento de mayor crecimiento de esta tipología turística, los cruceros, lo situamos en la década de los años 70 del siglo pasado como el momento de arranque del crecimiento exponencial de los diversos medios de transporte. Las cifras son contundentes al respecto. Hemos relacionado comparativamente los pasajeros transportados por agua los últimos 10 años, según las estadísticas oficiales de la CLIA y del Mº de FOMENTO, a través del organismo de PUERTOS ESPAÑOLES (Olmedo, 2014). Los resultados son llamativos. Primero se establecen las variaciones habidas en el mes de Diciembre respectivo y después el computo comparativo anual. De estos datos, más recientes, se puede deducir que el número de cruceristas, a pesar de la crisis ha seguido aumentando, sin retroceso alguno, y que en el año 2015 se pasó el listón de los ocho millones de pasajeros, lo que consolidó al sector crucerístico en España como potencia mundial y segunda europea al respecto. ¿Qué reflejo tuvo en los puertos españoles este aumento de pasajeros? Pues importante. Los puertos mediterráneos, en concreto Barcelona y Baleares, en el año 2015, eran los dos principales destinos de Europa para cruceros y acaparaban el 64% del Total de cruceros de España.

Tabla 1:Acumulado de Pasajeros y Pasajeros de Cruceros en Puertos de España

Concepto	Diciembre		Acumulado Desde Enero		Variación	
	2015	2016	2015	2016	Diferencia	%
Pasajeros (Número)	1.956.917	1.901.288	31.071.594	32.462.974	1.391.380	4,48
Pasajeros de crucero (Número)	547.376	495.240	8.646.576	8.697.163	50.587	0,59

Fuente: Mº de Fomento de España/Puertos españoles.WWW. puertos.es/es-es/estadisticas/Paginas/estadistica_mensual

Para acabar este punto, hay que contestar dos cuestiones más. La primera, ¿Cuál es el influjo económico de los cruceros en la economía de los puertos que están relacionados con su travesía y su zona? Aunque sea breve la mención, haremos hincapié a datos del CLIA, que aunque referidos a 2013 son indicativos de la importancia económica que tienen los cruceros. Así, "El impacto económico de la actividad económica se cifra 39.000 millones de euros, el gasto directo de las líneas de cruceros, pasajeros y tripulaciones ascendió a 16.200 millones de euros, y se generaron 339.400 empleos".

Tabla 2: Evolución Pasajeros Global en Zonas de Cruceros de Europa

Por Destino	2011	2012	2013	2014	2015	2016
Mediterráneo e Islas del Atlántico	3.651	3.456	3.574	3.433	3.443	3.363
Norte de Europa	1.216	1.333	1.385	1.376	1.492	1.386
Caribe y resto	1.201	1.350	1.400	1.578	1.652	1.925

Fuente: CLIA 2016.

Estos datos extrapolados a España, según el Mº de Fomento/ Puertos Españoles, supusieron que el volumen de negocio generado ascendiera 1.255 millones de euros, generando un total de 26.389 empleos. La facturación, de los puertos españoles, en concepto de tasas al pasaje ascendieron a 19 millones de euros. La siguiente cuestión que queda en el aire es, ¿cuáles sean las causas de este imparable ascenso en toda Europa, del mundo del transporte y del crucero en especial? De una manera esquemática podríamos enunciar las siguientes: La primera causa estaría en la liberalización de los medios de transporte con la consiguiente reducción de precios, que permite el acceso al crucero a una gran cantidad de personas de clase media, lo que antes estaba reservado para la clase pudiente, siempre menos numerosa; la potenciación de la Red Europea de Transporte; nuevos sistemas de seguridad; apertura de nuevas rutas; la venta de pasajes y publicidad por internet, esto referido al transporte en general.

Por lo que toca al mundo del transporte marítimo y de los cruceros en especial, hay que hacer mención a algunas cuestiones técnicas que están permitiendo reducir la incertidumbre que acarreaba toda navegación y, por ende, la de los cruceros. Estos avances tecnológicos permiten reducir costes y riesgos al ofrecer soluciones en la comunicación con tierra, poder predecir con certeza la meteorología que se va a desarrollar en el viaje. Hay otros avances técnicos que permiten aumentar la velocidad de navegación y la seguridad en la misma. A este desarrollo de la técnica hay que añadir otra ventaja que es la mayor capacidad de carga que tiene el barco, lo que permite al crucerista llevar más equipaje que no los escuetos Kilos que se permiten en un avión. Velocidad, capacidad, seguridad son, entre otros, aspectos que junto con la reducción del coste han popularizado la travesía en crucero de una manera ascendente que no retrocede en cantidad (Olmedo, 2014).

Normativa Aplicable a Cruceros

La navegación por aguas interiores está sometida a la soberanía territorial del Estado en cuestión (Estepa, 2012), pero el resto de lugares de navegación, salvo determinadas limitaciones que salvaguarda la libertad de navegación acordada en la Convención de las Naciones Unidas sobre el Derecho del Mar, firmado en Montego Bay (Jamaica) en el año 1982, convirtiéndose en el ámbito tradicional de consulta y jurisdicción en la navegación mundial. Estos cambios afectaron también a la navegación de buques de pasajeros: cruceros. Este tipo de navegación realiza itinerarios variables por diferentes zonas del planeta, y atraviesan las aguas de jurisdicción de diferentes estados, teniendo cada cual, un sistema jurídico diferente. Los barcos (extranjeros) no tenían, para empezar, derecho de entrada (Estepa, 2012) a los puertos, por lo que se tuvo que resolver en el marco del derecho consuetudinario, recogido en la Primera Convención de las Naciones Unidas sobre el Derecho del Mar de 1958. Ya en el año 1957 con el Tratado de Roma, generan una serie acciones de promoción económica y administrativa para la elevación del nivel de vida y estrechamiento de las relaciones entre los Estados miembros y en el que había una ausencia de medidas concretas y de repercusión en el transporte marítimo de mercancías y pasajeros. Una vez visto el origen, la actualidad nos sugiere que nos realicemos una serie de preguntas sobre este desarrollo normativo.

Tabla 3: Antecedentes Normativos Aplicables a los Pasajeros y Equipajes de Cruceros

Normativa	Desarrollo Normativo
Venecia, Bremen	Conferencia en Bremen en el año 1909 sin obtener grandes resultados. Se volvió a discutir en la conferencia de Nápoles de 1951, para seguir con Madrid en el año 1955 hasta llegar al Convenio de Bruselas de 1961.
Madrid, 1955	Se considera un proyecto de Convenio, es la antesala del Convenio de Bruselas de 1961 en lo relativo a la responsabilidad del porteador, sentó las bases del desarrollo unos años después de ese tipo de responsabilidad. Podemos establecer que esta conferencia pretende unir las responsabilidades del transporte de pasajeros y la de equipajes. Unificación que se llevó a la práctica en Tokyo en 1969.
Bruselas, 1961	Aprobado en 1961 pero entró en vigor en 1965, no tuvo una gran acogida puesto que las ratificaciones de este Convenio fueron escasas, siendo España uno de los que no procedió a la misma. Este Convenio se centró únicamente en la responsabilidad de transporte de pasajeros, determinando qué responderán cuando el daño se produzca cuando el pasajero se encuentra en el buque y añade qué se tendrá en cuenta cuando el pasajero esté embarcando o desembarcando. Exige del mismo modo que ese daño pueda ser imputable al personal, entendiendo que el mismo pueda ser culposo o negligente.
Bruselas, 1965	Este convenio se centró en la responsabilidad de los equipajes, y se diferenciaba el de cabina del de bodega, manteniendo al margen los equipajes que se transportaban debido a un conocimiento de embarque o póliza de fletamento. Al igual que en el Convenio de Bruselas de 1961, se entiende que responde de aquellos equipajes que hayan sufrido daños cuando estos sean debidos o se hayan producido.
Tokyo, 1969	El proyecto de Madrid de 1955 buscaba la unificación de la responsabilidad frente a los pasajeros y por el equipaje, pero no fue hasta este proyecto cuando se produjo esa unificación en un mismo. Se entiende, por tanto, que son un mismo contrato y no dos independientes.
Atenas, 1974	Se denomina Convenio de Atenas sobre transporte de pasajeros y sus equipajes por mar, forman parte del mismo 35 países entre los que podemos encontrar países como España, Reino Unido. Según el profesor Olmedo Peralta "La gran aportación del convenio es que unifica el tratamiento de la responsabilidad en el transporte marítimo por los daños sufridos por los pasajeros y sus equipajes. Se consigue así el objetivo de unificar los textos de Bruselas, que había quedado desamparado tras el fracaso del proyecto de Tokio." Este convenio sigue en la línea de lo establecido en Bruselas, responsabilidad por daños a personas o equipajes.
Protocolos de Londres 1976, 1990 y 2002.	Lo que se busca con estos Protocolos es adecuar los límites de responsabilidad económica establecida en el Convenio de Atenas. Estos fueron adoptados en diferentes Conferencias de la OMI realizadas en Londres, de estos protocolos el del año 1990 aún no ha entrado en vigor. Los protocolos de 1990 y 2002 introducen dos novedades, la primera de ellas la modificación del sistemas de revisión de las cuantías y la segunda el deber de suscripción de un seguro obligatorio o sistemas análogo de garantía financiera.
Normativa de derecho internacional privado	El reglamento 44/2001 relativo a la competencia judicial, el reconocimiento y la ejecución de resoluciones judiciales en materia civil y mercantil, era la norma fundamental a la hora de establecer el punto de conexión y norma de conflicto aplicable en caso de conflicto entre normas de la Unión Europea, este ha sido derogado por el Reglamento 1215/2002 cuya entrada en vigor fue en 2015. Este reglamento, excluye los contratos de transporte del ámbito de aplicación de este reglamento, incluyendo simplemente los contratos de crucero. Al excluir este los contratos de transporte, habría que aplicar el Reglamento 593/2008 (Roma I) relativo a la ley aplicable sobre las obligaciones contractuales al entender el Parlamento Europeo que un contrato de transporte es una obligación contractual.

Fuente: Elaboración propia.

La Unión Europea siempre ha buscado la protección de los pasajeros, sin importar el medio de transporte en el que estos viajasen, si bien es cierto que esta protección a nivel marítimo ha empezado a tener una mayor trascendencia recientemente, y si nos basamos en las estadísticas del punto anterior, encontramos una rápida respuesta a la necesidad de dicha protección. Las principales normas comunitarias son los reglamentos núm. 392/2009 del Parlamento Europeo y del Consejo y el Reglamento número 1177/2010 del Parlamento Europeo y del Consejo. El primero sobre el régimen de responsabilidad del transportista

marítimo de pasajeros y los derechos de estos en los desplazamientos por mar y vías navegables, el segundo versa sobre los derechos de los pasajeros que viajen por mar y vías navegables. Con estos reglamentos lo que se buscaba era una unificación de la normativa existente y sentar unas bases con los mínimos sobre lo que asentar el resto de la legislación. Se trataba, del mismo modo, de poner de relieve los derechos de los pasajeros y la responsabilidad de los transportistas.

Tabla 4:Desarrollo Normativo Actual en Europa y Transposición a España

Núm.	Implicacion Europea	Implicación Española
Reglamento Europeo 392/2009	Buscaba dotar de una mayor visibilidad al Convenio de Atenas y Protocolo del año 2002, al ser de aplicación directa en la UE este reglamento, sin necesidad de transposición evitando así posibles duplicidades que se pudieran generar entre los diferentes ordenamientos jurídicos que entran en juego a nivel europeo.	España dictó un Real Decreto, en el año 2013, que regulaba el certificado del seguro o la garantía financiera de la responsabilidad civil en el transporte de pasajeros por mar en caso de accidente.
Reglamento Europeo 1177/2010	Con la aprobación de este Reglamento comunitario lo que se buscaba era dotar de sentido a la denominada posición jurídica del pasajero, otorgándole un mayor número de derecho, sin importar si la navegación se hacía por ríos o vías navegables.	Como todo reglamento, es de aplicación directa sin necesidad de transposición al ordenamiento jurídico, debemos añadir que se desprende de su articulado que es de carácter imperativo, si bien entra en conflicto con nuestro vigente Código de Comercio.

Análisis de los Principales Derechos del Crucerista

Al hablar de esta cuestión no podemos perder de vista que la regulación de los Derechos de los usuarios del transporte aéreo que hace la Unión Europea en el Reglamento 261/2004 del Parlamento y del Consejo, es seguida por el actual Reglamento 1177/2010 que es el que regula los Derechos del pasajero que viaje por mar y vías navegables, aunque sea este último de más sencilla comprensión que el Reglamento 261/2004 (Mambrilla, 2013). En segundo lugar, al hablar de los derechos del crucerista hay que tener presente que los mismos también están recogidos en la regulación que se hace de los viajes combinados en el R.D. Legislativo 1/2007, Ley General para la Defensa de los consumidores y usuarios, norma que habrá que tener en cuenta a estos efectos. En tercer lugar, no podemos perder de vista el Tercer Libro Blanco del Transporte de la Unión Europea, de 2011, y ello por dos motivos:

> *Su objetivo es reunir los principios comunes aplicables a los Derechos de los pasajeros en todos los modos de transporte, es decir crear una especie de Carta de Derechos Fundamentales de los usuarios del transporte. Destaca el Derecho a ser informado sobre todos los demás, aspecto este muy de agradecer, dado que en nuestra opinión es el derecho de Información al consumidor, el Derecho de mas transcendencia a la hora de proteger al consumidor o usuario, en su triple faceta de precontractual, contractual y postcontractual, pues no podemos olvidar que el consumidor decide en virtud de la información que se le haya prestado por parte del empresario.*

Derecho de Información

Profundicemos sobre el Derecho de Información en su triple vertiente: precontractual, contractual y postcontractual, y no dejemos de lado la información y sobre la cancelación o el retraso a la salida o a la llegada de un buque de pasajeros. Este Derecho, en el que más nos detendremos por su importancia, se encuentra contemplado tanto en nuestra Ley General como en el Reglamento 1177/2010 existiendo grandes diferencias entre ambas regulaciones, pues la de la Ley General es muchos más amplia y tuitiva.

Es el propio Reglamento quien nos señala una normativa general sobre la información y las reclamaciones en su Capítulo IV, leemos en su titulo:"Normas generales sobre la información y las reclamaciones". Llama

la atención que en la denominación general de este capítulo, no se hable del Derecho a la información sino simplemente de información, sustantivo general que no supone una exigibilidad por parte de la persona que debe ser informada. En el desarrollo del capítulo destaca un Derecho general a información sobre el viaje, artículo 22 y la información sobre los derechos de los pasajeros, artículo 23, en ningún sitio se lee "Derecho a la información del usuario" Esta ambigüedad puede llevar a que se dé una aparente información para el usuario. Llama la atención el hecho de que se deje en manos de transportistas, operadores de terminal y autoridades portuarias esta información. Sorprende la no aparición de la figura del intermediario (agencia de viajes) que es con quien el usuario contrata el crucero, sea o no viaje combinado, tampoco aparecen los touroperadores o mayoristas de viajes que son los que, según la Ley general española, deben de responder del cumplimiento del programa que les vincula, no así a los transportistas, operadores de terminal o autoridades portuarias y todo ello dentro de los ámbitos de sus competencias respectivas.

Tabla 5: Aplicabilidad del Derecho a Información del Usuario

1.	¿Dónde queda, entonces, la exigibilidad del Derecho a la información que tiene el usuario antes de firmar el contrato, información esta, que es por la que firma dicho contrato?
2.	¿A quién se puede exigir en el viaje un cambio de camarote, porque al usuario le han dado uno de inferior o distinta categoría a la contratada?
3.	¿Cuál es la información contractual que se debe suministrar durante el viaje?,
4.	La adecuada, ¿adecuada a qué? ¿quién fija la adecuación de la información?

Fuente: Elaboración propia

Esta operación se encomienda a las partes que no han intervenido ni en la publicidad previa, ni en la formación, ni perfección del contrato, entonces, ¿pueden estas personas, que son ajenas a la relación contractual inicial y que son parte dominante o a lo sumo ejecutora de un contrato, determinar cuál sea la información a proporcionar? En el Artículo 23, nº 1 del Reglamento se dispone que "…(las autoridades) dentro de sus competencias respectivas, velarán por que la información sobre los Derechos que amparan a los pasajeros… (…) esté disponible…" ¿Y si ese cuidado por la información está fuera de sus competencias?¿quién va a velar porque esa información esté disponible? El empleo de ese verbo, velarán, ¿Qué obligaciones comporta? ¿Son estas personas las que deben de procurar poner la información, o solo controlar que esté puesta? Y ¿quién es la persona indicada para poner dicha información? Y sobre todo ¿son estos los principios generales para que el usuario tenga protegido un derecho a la información precontractual que tenga un reflejo fidedigno y veras en los servicios que se le ofrecen y que supuestamente ha contratado? Podríamos seguir haciéndonos preguntas, que de alguna manera resuelve la Ley General española y que el Reglamento ni las contempla.

En mi opinión, el hecho de no contemplar la información contractual vinculante para la parte predisponente, ni llevar a una posible nulidad contractual con la correspondiente indemnización de daños y perjuicios en la fase contractual y postcontractual; el hecho de que la información no se configure como un Derecho exigible por el usuario; el hecho de que cuando se habla de un derecho a información, derecho indeterminado según la redacción dada al título del artículo, no se esté precisando cual sea esta y que esta solo haya que darla "durante todo su viaje"; el hecho de que las personas ¿responsables?, velarán porque la información de los derechos que amparan a los pasajeros, una vez dentro del buque en travesía, esté disponible a bordo del mismo, me lleva a la conclusión de que ese derecho de información realmente es inexistente. Resulta paradójico pensar, por parte de la autoridad europea, que por el mero hecho de decir que la información estará accesible en las lenguas en las que generalmente se ponga la información y de preocuparse por las necesidades de los discapacitados, algo muy encomiable, se esté cumpliendo con el Derecho de información en su triple faceta y protegiendo al usuario.

La cuestión es, ¿implica esta regulación una protección real al usuario o es un intento de justificar de manera inoperante la inexistencia de un Derecho a la información que tiene el usuario? Aunque quizá debiéramos someter estos artículos a una interpretación extensiva, (minus dixit quam voluit), pues el

considerando nº 21 hace referencia a que los pasajeros deben recibir esta información sobre el servicio de pasaje o crucero, antes y durante el transcurso del viaje, englobando una información general sobre todos los derechos que otorga el Reglamento, para que éstos puedan ser utilizados por los pasajeros de una manera efectiva. Además en el considerando nº 20 amplía estos derechos a los establecidos por la Directiva 90/314/CEE del Consejo de 13 de Junio de 1990, de viajes combinados por lo que habría que compaginar la protección al usuario regulada en la adaptación a dicha Directiva, hecha por la legislación Española y su última normativa, R. Decreto Legislativo 1/2007, con lo dispuesto en este Reglamento que nos ocupa, aplicando la legislación más tuitiva para el usuario, dentro de nuestro ámbito de competencias.

Por otra parte, aunque el propio Reglamento señala en su Artículo 1 d), (que esta es) "la información mínima que debe facilitarse a los pasajeros", al no fijar quien pueda ser el que amplíe esa información, difícilmente va a ser la empresa promotora del viaje y al tener ésta un contenido tan evanescente, ¿se encuentran los usuarios de los cruceros realmente protegidos por la aplicación de este Reglamento? Ya por lo tocante a la Ley General española, hay que distinguir tres momentos en los que juega una especial importancia la Información. Como algo previo habría que preguntarse ¿cómo debe de ser la información prestada por el empresario? Debe de ser presentada de manera que pueda acceder sin esfuerzo y de manera gratuita y especialmente accesible a los pasajeros con discapacidad o movilidad reducida, como expresamente señala el Reglamento 1177/2010.

La información precontractual debe estar redactada de forma clara y comprensible de manera que no pueda inducir a error sobre las características, cualidades, duración y no pudiendo configurar como características excepcionales, las que son propias de los servicios similares al contratado. En cualquier caso, la información así prestada deberá de ser veraz. Eficaz y suficiente y suficiente sobre las características del servicio ofrecido así como de los datos del contratante (Artículo 18. R. Decreto Legislativo 1/2007 De los artículos, 20,21,60,97 y 98 de el susodicho Decreto). Toda la información respetando el principio de buena fé debe de facilitarse de forma clara e inequívoca. El incumplimiento de esta obligación tendrá la calificación de práctica de competencia desleal. El principio de información juega un papel capital en el momento de perfección contractual, pudiendo llegar a la nulidad contractual en el supuesto de que no se recojan en las cláusulas del contrato toda la información precontractual, es por esto por lo que es de suma importancia el programa oferta de los servicios, que se ofrece al consumidor como información precontractual de tipo publicitario, porque el mismo vincula al oferente, sea organizador o detallista, a su cumplimiento.

La pregunta que hay que hacerse, y ya referida al ámbito de un crucero dentro de un viaje combinado, es si pueden establecerse cambios sobre lo previsto en el programa – oferta. La contestación debe ser afirmativa siempre que en el programa – oferta aparezca información sobre la posibilidad de dichos cambios, éstos hayan sido comunicados por escrito y con formulación clara y comprensible antes de la celebración del contrato. ¿Cabe la modificación con posterioridad a la celebración del contrato? La respuesta tiene que ser afirmativa, por imperativo de la Ley, (artículo 153), siempre que estas modificaciones se produzcan mediante acuerdo escrito de las partes. En nuestra opinión no debería estar permitido este cambio porque el consumidor puede verse obligado a firmar sin prestar su consentimiento, sino asintiendo a las modificaciones ante una política de hechos consumados presentada por el empresario.En el supuesto de que el trasporte por agua sea parte de un viaje combinado, deberán de recogerse por escrito, y antes de confirmar la reserva una serie de datos tales como destino, duración y calendario del viaje, itinerario del mismo, Horarios, escalas, enlaces, categoría del lugar (habitación/camarote) que deberá ocupar el pasajero, las comidas y bebidas a las que tiene derecho el crucerista, entre otras menciones.

No deja de ser importante la recogida de estos detalles, pues no es infrecuente el cambio de camarote a inferior categoría, o cobro de servicios no mencionados. En este caso se podrá reclamar el arreglo en el curso de la travesía, conforme a lo pactado y en caso de que no pudiera hacerse, al llegar a puerto presentar la reclamación oportuna por daños y perjuicios al organizador y al minorista que vendió el pasaje. El juego del Derecho de Información en el ámbito postcontractual, está íntimamente unido a las cancelaciones, y

retrasos, motivo por el cual vamos a referirnos a estos Derechos en este ámbito. Son varios los derechos que, orquestados por la información, se generan por la cancelación y /o retraso del buque (Reglamento 1177/2010, Capítulo III). Son tres, llamémosles Derechos, los que vamos a analizar: El Derecho de asistencia; El Derecho a transporte alternativo y reembolso, El Derecho a la indemnización por el precio del billete y el Derecho a efectuar otras reclamaciones (Ministerio de Fomento).

> *Asistencia en caso de cancelación o retraso de salidas: cuando se pueda prever que un servicio de pasaje o crucero va a retrasar la salida en más de 90 minutos o vaya a cancelarse, cuando sea razonablemente posible, se ofrecerán a los pasajeros aperitivos, comida o refrescos gratuitos en función del tiempo que sea necesario esperar. En el supuesto de cancelación o de retraso en la salida que requiera una estancia de una o varias noches del pasajero, el transportista ofrecerá siempre y cuando sea materialmente posible, de forma gratuita un alojamiento adecuado, a bordo o en tierra, a los pasajeros que partan de las terminales portuarias, así como el transporte de ida y vuelta entre la terminal portuaria y el lugar de alojamiento. Magnanimidad siempre que sea posible: 80€ por noche y pasajero con un máximo de tres días, deja reducida a casi nada una atención que en principio es absolutamente razonable, en precio por persona y en duración, pues dejamos en manos del deudor la determinación de la posibilidad del alojamiento. Cuando el transportista demuestre que la cancelación o el retraso se deben a condiciones meteorológicas que hacen peligrosa la navegación, estará exento de la obligación de ofrecer alojamiento de forma gratuita. No tendrán derecho a la asistencia del transportista los pasajeros que hayan sido informados de la cancelación o del retraso antes de efectuar la compra del billete o cuando la cancelación o el retraso se deban a causas imputables al pasajero. Transporte alternativo y reembolso en caso de cancelación o retraso de salidas: como se intitula el Artículo 18. Tanto para el caso de la previsión de retraso de más de 90 minutos con respecto a su hora de salida programada o de cancelación de un servicio de pasajeros, como para aquellos casos en los que el pasaje sea cancelado o sufra un retraso superior a los 90 minutos, éstos tendrán derecho a elegir entre:*

la conducción hasta el destino final, en condiciones comparables, en la primera ocasión que se presente y sin coste adicional, o

el reembolso del precio del billete y, si procede, un servicio de vuelta gratuita al primer punto de partida, con arreglo al contrato de transporte, en la primera ocasión que se presente

La pregunta que cabe hacerse es, ¿Cómo se llevará a efecto el pago del rembolso? Razonablemente se fija un plazo de 7 días para la realización de éste en metálico o por transferencia electrónica. Pero, en caso de retraso o impago, se le manda al usuario seguir los cauces de la jurisdicción ordinaria con los costos añadidos de cualquier contencioso judicial. A esto habría que añadir otro problema derivado de la propia técnica jurídico procesal, ¿ante que de manera somera jurisdicción y que soberanía? La contestación se encuentra en el Artículo 21, por aplicación del *ius sanguinis*, la del Derecho nacional del pasajero. Pero aun así, resuelta esta cuestión y ante la lentitud de los trámites procesales, ¿no habría sido más protector para el usuario, por la rapidez, seguridad y garantía de eficacia, el envío o reenvío en su caso a una solución arbitral de consumo o establecer un punto de conexión y norma de conflicto aplicable según lo dispuesto por el, lamentablemente derogado, Reglamento 44/2001? La última cuestión que nos queda por tratar aún es la relativa a "Indemnización por el precio del billete en caso de retraso en la llegada". ¿Solicitada la indemnización, se renuncia al Derecho al transporte? La solución dispuesta por el artículo 19 del Reglamento es tajante, no.

Tabla 6: Indemnización Por el Precio del Billete en Caso de Retraso en la Llegada

Porcentaje Indemnización	Causalidades
25%	En caso de que sea superior a: una hora en el caso de viajes programados de duración igual o inferior a cuatro horas; dos horas en el caso de viajes programados de duración superior a cuatro horas, pero igual o inferior a ocho horas; tres horas en el caso de viajes programados de duración superior a ocho horas, pero igual o inferior a 24 horas, o seis horas en el caso de viajes programados de duración superior a 24 horas.
50%	En caso de que el retraso en la llegada al destino final sea el doble al señalado anteriormente: dos horas en el caso de viajes programados de duración igual o inferior a cuatro horas; cuatro horas en el caso de viajes programados de duración superior a cuatro horas, pero igual o inferior a ocho horas; seis horas en el caso de viajes programados de duración superior a ocho horas, pero igual o inferior a 24 horas, o doce horas en el caso de un viaje programado de duración superior a 24 horas.

Fuente: Elaboración propia.

¿Está obligado el transportista en todo caso a prestar estas indemnizaciones? El transportista estará exento de la obligación de abonar una indemnización a los pasajeros en caso de retraso en la llegada, si demuestra que el retraso se debe a condiciones meteorológicas que hacen peligrosa la navegación del buque, o a circunstancias extraordinarias que entorpecen la ejecución del servicio de pasaje y que no hubieran podido evitarse razonablemente. ¿Cuál es el baremo sobre el que calcular la indemnización? Parece claro, y así lo determina el Reglamento que será el precio que realmente pagó el usuario. ¿Habrá que deducir de esta indemnización lo relativo a tasas y otros gastos, teléfono etc.? La solución es clara, no se podrán descontar de la indemnización estos gastos. Se fija un nuevo límite a favor del empresario, consistente en que por debajo de 6€ no se podrá pedir abono de indemnización alguna, esto aunque el usuario no tenga ni arte ni parte en el retraso o cancelación. El plazo para el abono de la indemnización será de un mes en efectivo a petición del pasajero, siendo de aplicación lo planteado anteriormente para los reembolsos.

BIBLIOGRAFIA

Estepa Montero, Manuel. El régimen jurídico y el tráfico de los cruceros marítimos. Anuario Jurídico y económico Escurialense. XLV, 2012

Mambrilla, V. (2013). Eficacia de la normativa de la Unión Europea en la protección a los usuarios del transporte. Revista CESCO de Derecho de Consumo 2013

Mapelli, Régimen Jurídico del transporte, Mº De justicia Madrid, 1987,
Ministerio de Fomento, Gobierno de España,

https://www.fomento.gob.es/...GENERALES/MARINA...PASAJEROS/PorVias
Olmedo, M. (2014). Régimen jurídico del transporte marítimo de pasajeros, Pons, Madrid 2014.

RELACIÓN DE LA PRODUCTIVIDAD, LA ÉTICA, LA TOMA DE DECISIONES Y LA FELICIDAD

Víctor M. Mercader Pomarón, CETYS Universidad

RESUMEN

Esta investigación está enfocada en la relación existente entre 4 dimensiones que se consideran fundamentales en toda organización, a saber: Productividad, Toma de Decisiones, Ética y Felicidad, lo cual implica la unión existente entre lo tangible con lo intangible y su necesidad mutua para obtener resultados mejores y con mayor armonía. Para ello se aplicó un instrumento a través de un cuestionario a una muestra de 312 profesionales en su mayoría mexicanos y que laboran en empresas del estado de Baja California, frontera con el Estado de California de Estados Unidos. Este estado es un centro industrial de primer orden de México. El análisis y categorización de la información obtenida, así como la relación deducida, permite generar una serie de resultados útiles y aplicables en las empresas e instituciones tanto públicas como privadas a todo nivel. Igualmente, se considera de importancia para los estudiantes y educadores quienes potencian los líderes del futuro en sus diferentes áreas de desempeño. Si se logra trabajar con una mentalidad más integral, teniendo en cuenta la necesidad de las cuatro dimensiones de estudio, conociendo las variables y/o indicadores factibles para lograr soluciones a aplicar, podremos comprender, corregir y resolver mejor las situaciones que se presenten en la realidad laboral e incluso personal de las personas involucradas en las organizaciones.

PALABRAS CLAVE: Productividad, Valores, Toma de decisiones, Felicidad, Satisfacción, Empresas, Ética, Organizaciones, Desarrollo, Liderazgo, Modelos de Evaluación.

RELATIONSHIP OF PRODUCTIVITY, ETHICS, DECISION MAKING AND HAPPINESS

ABSTRACT

This research is focused on the relationship between 4 dimensions that are considered fundamental in any organization, namely: Productivity, Ethics, Decision Making and Happiness, which implies the link between the tangible and the intangible, and their mutual need to obtain better results and with greater harmony. For this purpose, an instrument was applied through a questionnaire to a sample of 312 professionals, mostly Mexicans, who work in companies in the state of Baja California, border with the State of California of the United States. This state is an industrial center of first order of Mexico.The analysis and categorization of the information obtained, as well as the deduced relationship, allow us to generate a series of useful and applicable results in companies and institutions, both public and private at all levels. Likewise, it is considered important for students and educators who empower the leaders of the future in their different areas of performance. If we can work with a more comprehensive mentality, taking into account the necessity of the four dimensions of study and knowing the feasible variables or indicators for achieving solutions to be applied, we will understand, correct and solve with a better approach the different situations that are present in the work reality and even personal, of the people involved in the organizations.

JEL: M11, D63, D81, I25, I31, A13, L23.

KEYWORDS: Productivity, Ethical Values, Decision making, Happiness, Job Satisfaction, Business, Organizations, Ethics, Development, Leadership, Evaluation Methods.

INTRODUCCIÓN

Al hablar de Organizaciones nos referimos a empresas e instituciones de todo tipo y tanto públicas como privadas. En todas ellas, no cabe duda que se está expuesto a las consecuencias que creamos con nuestros pensamientos, palabra y obra, por lo tanto somos responsables a todo nivel de lo que originamos, y es por ello que tenemos que tomar conciencia de lo tangible que buscamos como son la Productividad y la Toma de Decisiones que repercuten de muy diferentes formas en los resultados que damos, así como de lo intangible, representado por la aplicación de Valores y de cómo repercute en la Felicidad de todos los involucrados, incluyendo al recurso humano interno y externo de las organizaciones.

Propósito.

Esta investigación tiene el propósito de encontrar la necesidad y las variables y/o indicadores requeridas para lograr soluciones que mejoren las cuatro dimensiones de estudio que son: la Productividad, la Toma de Decisiones, la Ética y la Felicidad en las organizaciones y encontrar sus relaciones.

Justificación y a quien va dirigido o puede afectar:

La Productividad es lo que toda organización anhela y busca, y es función de la Toma de Decisiones que asume y arriesga. La toma de Decisiones y la forma cómo se lidera la empresa puede ser con la raíz firme del uso de valores éticos o con la ambigüedad e interpretación de conveniencia que los directivos decidan asumir según sus ideales, circunstancias y deseos prioritarios. Ahora bien, podría decirse que la Felicidad es función de la aplicación de los valores éticos (Mercader, 2017), sin embargo, esto no está claro en la mente de aquellos empresarios y directivos que solo comprenden o asocian la felicidad a la obtención de lo material o el poder, olvidándose del ser humano y masacrando en ocasiones sus posibilidades de bienestar común.

Esta investigación va dirigida y a la vez puede afectar a todo ser humano pero en especial a los profesionales y directivos que lideran diferentes organizaciones para que tomen conciencia de la necesidad existente de *"Producir con Felicidad y tomar Decisiones con Valores Éticos"* (Mercader, 2017). Si esta meta fuese factible de mejorarla gradualmente en el planeta, nuestro objetivo y sentido del vivir, se desarrollaría y prosperaría con menores miedos, mayor confianza y satisfacción y con libertad interna y externa. Estos atributos nos potenciarían y ayudarían a producir con convicción y más por vocación que por obligación, dando bienestar y beneficio en las empresas, familias y sociedad.

Preguntas a investigar

El instrumento utilizado plantea las siguientes preguntas fundamentales:
Si son necesarias la Productividad, la Ética, la Toma de Decisiones y la Felicidad en las organizaciones y/o empresas y/o instituciones.
Las factibles variables y/o indicadores a considerar para que haya una más adecuada y/o efectiva Productividad, Ética, Toma de Decisiones y Felicidad en las organizaciones y/o empresas y/o instituciones.

REVISIÓN LITERARIA

La literatura que existe en los cuatro temas de análisis en este estudio es amplia aunque al tratarla de relacionarla, se va reduciendo de manera considerable; sin embargo, nos sorprende como desde inicios de este siglo las investigaciones sobre cómo influencian los Valores Éticos en la Productividad y en la Toma de Decisiones en las empresas va creciendo de modo significativo, modificando aunque lentamente aún, la forma de pensar de empresarios y directores.

Se encuentra cada vez más información de cómo interviene e influye la Felicidad en las empresas generando un mayor bienestar económico en empresas e instituciones (Yew-Kwang Ng., 2003; Yagi, Urakawa, Katsuhiko & Yonezakin, 2016). Por ejemplo, Oswald, Proto & Sgroi, (2015) demuestran en su investigaciones cómo la productividad se incrementa hasta el 12% cuando el sentirse bien y el clima laboral con mayor sensación de felicidad están presentes. La investigación enfocada en el aporte de la felicidad en muchos aspectos del mundo empresarial y social ha aumentado de forma sorprendente en los últimos años como puede apreciarse en un número recopilado constantemente de investigaciones de *World Database of Happiness.* Happiness Economics Research Organization dirigido por Veenhoven, R. (Sin fecha).

Es así como ambas dimensiones citadas, Productividad y Toma de Decisiones al igual que su relación con los Valores Éticos y la Felicidad están tomando un impulso de conocimiento investigativo prominente que se va relacionando progresivamente, consolidando la propagación de la responsabilidad social que incluso motiva a ciertos empresarios a emerger con una mentalidad de emprendimiento social (Bañon, Guillén & Ramos, 2011; Hernández, Silvestri & Cobis, 2006; Vélez, 2011). Al igual, Lin, Baruch & Shih (2012) remarcan la responsabilidad social corporativa basada en valores y la relacionan con la eficacia de los equipos de trabajo y su autoestima.

Valentine, Godkin, Fleishman & Kidwell (2011) resaltan cómo se incrementa la productividad y la satisfacción en el trabajo cuando se aplican valores corporativos establecidos que si se unen a la creatividad de los equipos incrementan los resultados. De manera similar, Zelenski, Murphy & Jenkins (2008) examinan y ratifican el efecto de la felicidad en una mayor productividad y consideran la satisfacción en el trabajo, la calidad de vida en el trabajo, la satisfacción en la vida y el afecto positivo y negativo. De este modo, se aprecia que las estrategias gerenciales asumidas definen la productividad empresarial y que su relación con la ética corporativa de negocios no está ajena a una simbiosis que pasa a ser una necesidad para crear sustentabilidad (Elms, Brammer, Harris & Phillips, 2010).

Algo fundamental es tomar decisiones éticas que según Valentine, Nam, Hollingworth & Hall (2014) después de su investigación concluyen que el contexto ético compuesto por los valores éticos corporativos, la cultura ética y la responsabilidad social corporativa, sí tienen relación con los elementos de la toma de decisiones éticas como son la intención y el juicio ético, el reconocimiento de asunto a analizar dentro de la perspectiva ética y la importancia del asunto. Graham & Mark (2003) se pueden citar como ejemplo ya que al referirse a la toma de decisiones y las negociaciones consecuentes con los chinos, estos enfatizan la importancia de valores como la confianza, el cumplimiento y el respeto, incluso más allá de los negocios. Estos valores pasan a ser esenciales en las relaciones, no solo empresariales sino de todo tipo y necesarios para poder fortalecer y hacer más sustentables los convenios y las relaciones. Es importante señalar cómo las decisiones de grupo son muy importantes y complejas en las empresas; sin embargo, su repercusión no se ha estudiado suficientemente y resulta necesario tomar en cuenta las diferentes prioridades que se consideren de manera objetiva y subjetiva para lo cual Cai, Liao & Wang (2012) introducen un método de toma de decisiones interactivo. Lo importante al final, resulta ser si las decisiones asumidas generan consecuencias positivas o negativas a las otras partes y si son éticas; de allí que el indicador de la intención ética sea fundamental a fin de poder implementar en la práctica la ética individual y la ética organizacional de forma congruente (Elango, Paul, Kundu & Paudel, 2010). Se puede deducir que la aplicación de la ética en todas las empresas genera beneficio a todas las partes (Ramírez, Sánchez & Quintero, 2005).

Retomando el aspecto ético y de felicidad y sus posibles relaciones con productividad y toma de decisiones, podemos transportarnos a todas las nuevas iniciativas de empresas de carácter social y de emprendimiento social, lo cual no quiere decir que no obtengan beneficios económicos sino que buscan un equilibrio donde el resultado es de ganar-ganar con beneficios equitativos para todas las partes (Chen & Yang, 2012; Karakas & Sarigollu, 2013). Adicionalmente se desarrolla cada día más una mentalidad enfocada en la Inteligencia espiritual que proporciona y motiva la aplicación del sentir espiritual y ético en los negocios y por lo tanto en las empresas, demostrando sus beneficios (Joseph & Sailakshmi, 2011); Rongsen & Yanling, 2015).

Estas iniciativas surgen cuando se crea una conciencia de integridad que nace en los empresarios y/o líderes de diferentes organizaciones que buscan una calidad humana social en pro del balance social y que exige una corresponsabilidad que va más allá de las organizaciones, proyectando una visión futura ética y armónica en la convivencia social (Ferrer, 2010)

En conclusión, se pueden deducir después de realizar y analizar las aportaciones académicas en la revisión de literatura los siguientes puntos: Primero: La Productividad, la Ética, la Toma de Decisiones y a Felicidad están relacionadas entre sí y que las cuatro dimensiones influyen en el desempeño empresarial. Igualmente sucede y puede ser extensivo a nivel de familia y sociedad. Segundo: Cada vez son mayores las investigaciones de más autores de darle un mayor enfoque a la influencia y a la relevancia de la necesidad que existe a nivel empresarial de la aplicación de valores éticos y de la felicidad que forman la parte intangible; al igual aunque ya más común y consolidado en su estudio, a la Productividad y a la Toma de Decisiones que acoplan directamente y de forma más medible a la parte tangible y a los beneficios de las empresas.

METODOLOGÍA

El estudio realizado y presentado es por una parte, el resultado del análisis teórico proveniente de los artículos académicos y arbitrados examinados, y por otra parte, de forma empírica, de la aplicación del instrumento desarrollado y validado en previas investigaciones, adaptado a las dimensiones que se analizan en este estudio (Mercader, 2014; Mercader, 2016).

Se ha aplicado un cuestionario por vía electrónica y de forma anónima con preguntas abiertas y cerradas a profesionistas, quienes se desempeñan en sus respectivos trabajos en el área de Baja California, México, zona industrial de gran desarrollo e importancia en el norte de México y frontera con el estado de California de USA. La muestra que se logró reunir fue de 312 profesionistas bien fuera con grados de profesional, maestría o doctorado.

El cuestionario aplicado en el instrumento diseñado contiene una serie de preguntas demográficas como son el Género, Edad, Nacionalidad, Profesión y Grado académico. Así mismo, contiene las preguntas fundamentales de la investigación:
¿Qué tan necesaria es en las Empresas, según tu criterio la:
Productividad – Ética – Toma de Decisiones y Felicidad
De este listado de aspectos, cualidades y/o valores ¿Cuáles son los (3) tres más importantes a considerar para que haya en las Empresas y/o en el sector laboral una adecuada y/o efectiva:
Productividad – Ética – Toma de Decisiones y Felicidad
Con las respuestas obtenidas de las preguntas realizadas se han creado diversas tablas y figuras que nos ayudarán a conocer y visualizar mejor la necesidad de las cuatro dimensiones, así como la relevancia de las diferentes variables y/o indicadores a seleccionar, provenientes del modelo aplicado de Mercader (2006).

La investigación es descriptiva y de tipo transversal denominado también transseccional y es un diseño prioritariamente cuantitativo para los efectos de este artículo. Los resultados han sido presentados en tablas y figuras analizados estadísticamente con indicadores porcentuales y adicionalmente en un análisis estadístico descriptivo y correlacional.

Al inicio del análisis de las respuestas se eliminaron a aquellos participantes que no tuvieran grado profesional aunque algunos dieran respuestas interesantes dado que era una limitante establecida para esta investigación. Al igual, se eliminaron a los que dejaron varias preguntas sin contestar.

Análisis De Datos

Se seguirá para mayor claridad el orden de las preguntas.
1.- La primera pregunta está referida al género de los participantes que fue respondida por 309 participantes de un total de 312 participantes siendo 170 femenino (55.02%) y 139 masculino (144.98%) como se indica en la Tabla 1 y la Figura 1 que a la vez, los combina con la edad como se muestra posteriormente. La participación mayoritaria del género femenino fue por una diferencia del 5.02%. Es importante señalar que hubo 3 participantes que no contestaron el Género y sus edades eran de 28, 29 y 24 años.

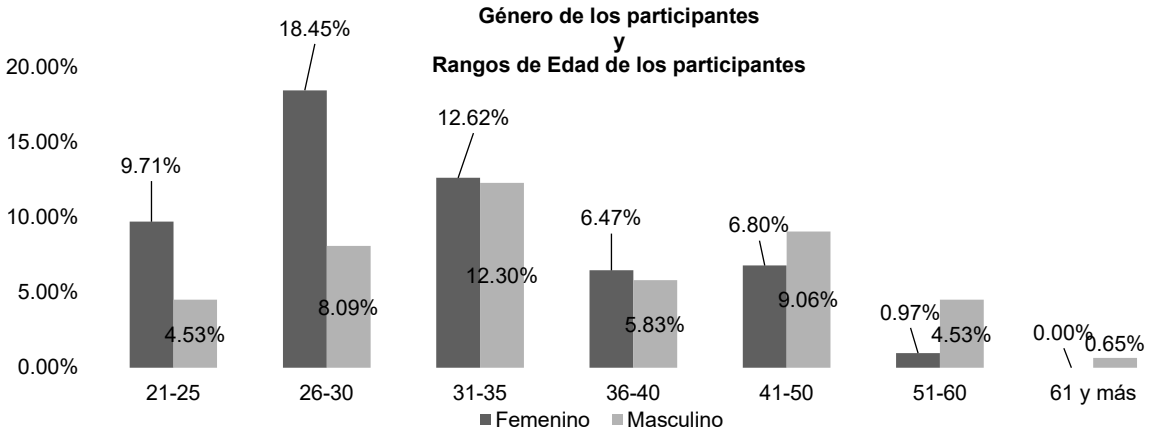
2.- La segunda pregunta indica la edad de los participantes y para mayor facilidad y poder observar el factor generacional, se formaron intervalos de 5 años comenzando de los 20 años hasta los 40 años, de los 41 años se tomaron intervalos de 10 años. Los resultados obtenidos mostraron que el promedio de edad de los participantes fue de 34 años, siendo más alto en el género masculino (37 años) que en el femenino (32 años). Al analizar la moda, la diferencia se observa con mayor incidencia siendo 27 años en el sector femenino mientras que el masculino es de 34 años, curioso es que la moda total es de 28 años. La mediana total es de 33 años, siendo 34 en el masculino y 30 en el femenino.

Tabla 1. Género de los participantes y Rangos de Edad de los participantes

Rango de edad	Femenino	Masculino	Total	Femenino	Masculino	Total	Rango de edad
21-25	30	14	44	9.71%	4.53%	14.24%	21-25
26-30	57	25	82	18.45%	8.09%	26.54%	26-30
31-35	39	38	77	12.62%	12.30%	24.92%	31-35
36-40	20	18	38	6.47%	5.83%	12.30%	36-40
41-50	21	28	49	6.80%	9.06%	15.86%	41-50
51-60	3	14	17	0.97%	4.53%	5.50%	51-60
61 y más		2	2	0.00%	0.65%	0.65%	61 y más
Total	170	139	309	55.02%	44.98%	100.00%	Total
No contestaron			3				

La Tabla 1 muestra la edad y género de los participantes de la muestra del instrumento utilizado y combina ambas variables demográficas, De esa forma podemos observar las diferencias de edad en rangos y la cantidad de participantes femeninos o masculinos en cada rango de edad.

Figura 1. Género de los participantes y Rangos de Edad de los participantes



La Figura 1 muestra la edad y género de los participantes combinando ambas variables demográficas,

3.- La tercera pregunta es en relación a la nacionalidad que nos muestra que casi la totalidad de participantes del estudio realizado fueron mexicanos. De los 312 participantes, dos no contestaron y 299 fueron mexicanos (96.45%); 5 fueron estadounidenses (1.61%); 3 españoles (0.96%); 2 binacionales, mexicano-americanos (0.64%) y 1 peruano (0.32%). Los porcentajes fueron obtenidos de los que contestaron.

4.- La cuarta pregunta fue en relación al grado académico resultando el grado profesional el mayor con 217 participantes que representan un 70.23%; posteriormente, los que tienen maestría que fueron 86 participantes (27.83%) y los que tienen doctorado en número de 6 que representan el 1.94%. Dos participantes no fueron considerados por tener solo preparatoria y otro no contestó esta pregunta.

5.- La quinta pregunta fue enfocada a la profesión de los participantes, apreciándose una gama amplia de carreras donde prevalecieron los ingenieros con 76 participantes (24.60%) del total que fueron 309 participantes; se puede decir que los administradores representados por 47 participantes (15.21%) al unirse a los contadores (10.36%) podrían considerarse mayoría con un 25.57%. Los docentes o educadores generaron una buena cifra con 45 participantes (14.56%) y también los psicólogos con 29 participantes (9.39%). Hubo un 3.24% de participantes que eran de otras diferentes carreras mientras que las respuestas no bien definidas o no claras representaron el 6.15%. Tres participantes no contestaron la pregunta.

Tabla 2. Profesión de los participantes de la muestra

Carrera	No.	Porcentaje
Ingeniería	76	24.60%
Administración	47	15.21%
Educación	45	14.56%
Contaduría	32	10.36%
Psicología	29	9.39%
No definidos	19	6.15%
Mercadotecnia	14	4.53%
Otros	10	3.24%
Abogacía	9	2.91%
Comunicación	9	2.91%
Enfermería	8	2.59%
Diseño Gráfico	6	1.94%
Medicina/Odontología	5	1.62%
Total	309	100.00%

La Tabla 2 muestra las diferentes carreras de los participantes de la muestra

Una vez colectadas y analizadas las respuestas demográficas nos enfocamos a las preguntas primarias de la investigación que se dirigieron a las cuatro dimensiones de estudio, a saber: Productividad, Ética, Toma de Decisiones y Felicidad en las empresas.

6.- La sexta pregunta se concentra en el análisis de la necesidad de las cuatro dimensiones del estudio, de la cual se logró observar que:

La productividad en las empresas es Muy importante con un porcentaje del 77.88%, porcentaje que crece considerablemente al adicionarle un 20.51% de la respuesta bastante, lo que implica un 98.39%.

La Ética en las empresas es Muy importante con un porcentaje del 83.07%, porcentaje que al adicionarle un 15.97% de la respuesta bastante, suma un 99.04%, porcentaje que se considera muy significativo.

La Toma de decisiones en las empresas es Muy importante con un porcentaje del 80.39%, porcentaje que se incrementa ampliamente al adicionarle un 18.33% de la respuesta bastante, lo que implica un 98.72%.

La Felicidad en las empresas es Muy importante con un porcentaje del 61.54% aunque sea menor que el de las otras tres dimensiones porcentaje pero que remonta cuantiosamente al adicionarle un 32.37% de la respuesta bastante, lo que implica que su suma alcance un 93.91%.

Se aprecia que el porcentaje de Necesidad más alto de Muy se da en la Ética (83.07%) y el menos alto en Felicidad (61.54%) pero al final al adicionarle el Bastante todos están entre 93.91% en Felicidad y 99.04% en Ética, cifras muy relevantes a considerar. Ver Tabla 3 y Figura 2.

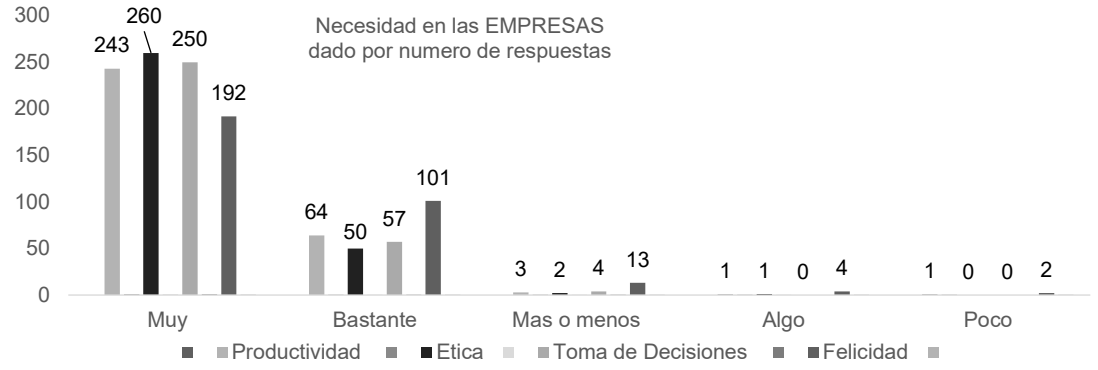
Estas respuestas nos indican la extraordinaria necesidad que según la muestra existe en referencia a las 4 dimensiones analizadas en el estudio presente. Una forma de ver estos resultados y a la vez de justificación al haber emprendido esta investigación y continuar penetrando en estos temas, es considerar la necesidad que hay de investigaciones posteriores bien sean del autor o de otros investigadores para comprender mejor la interrelación y beneficios que las mejoras de las cuatro dimensiones ofrecen y las variables que intervienen.

Tabla 3. Necesidad en las empresas de la Productividad, Ética, Toma de Decisiones y Felicidad

	Muy	Bastante	Más o menos	Algo	Poco	Muy + Bastante
Productividad	243	64	3	1	1	307
	77.88%	20.51%	0.96%	0.32%	0.32%	98.39%
Ética	260	50	2	1	0	310
	83.07%	15.97%	0.64%	0.32%	0.00%	99.04%
Toma de Decisiones	250	57	4	0	0	307
	80.39%	18.33%	1.29%	0.00%	0.00%	98.72%
Felicidad	192	101	13	4	2	293
	61.54%	32.37%	4.17%	1.28%	0.64%	97.31%

La Tabla 3 muestra la necesidad en las empresas de las cuatro dimensiones analizadas según los resultados de la aplicación de una escala del tipo Likert, dando como resultado en las cuatro dimensiones la respuesta de Muy necesario y alcanzando un porcentaje muy significativo, el cual crece de forma extraordinaria al sumársele la respuesta de Bastante..

Figura 2. Necesidad en las empresas de la Productividad, Ética, Toma de Decisiones y Felicidad



La Figura 2 muestra la necesidad en las empresas de las cuatro dimensiones analizadas de manera gráfica y tomando las respuestas de los participantes. Se puede visualizar como Muy necesario y Bastante necesario son las respuestas que predominan de forma extraordinaria.

7.- La séptima pregunta es el núcleo de la investigación ya que responde cuáles son las variables y/o indicadores, tomadas del modelo de Mercader (2006), más importantes a considerar para que haya en las Empresas y/o en el sector laboral, una adecuada y/o efectiva Productividad, Ética, Toma de Decisiones y

Felicidad. Con la data obtenida se ha elaborado la Tabla 4, la cual muestra las preferencias de los participantes, según su percepción, al igual que las diferencias y similitudes entre las cuatro dimensiones. En relación a la Productividad hay cuatro Variables cuya suma representa el 46.275% de las variables analizadas, estas son de mayor a menor: Responsabilidad (14.0609%), Comunicación (11.3326%), Conocimiento/Aprendizaje (10.8080%) y Visión/Objetividad (10.0735%).

En relación a la Ética hay cinco Variables que su suma representa el 62.0984% de las variables analizados, estas son de mayor a menor: Honestidad (15.9529%), Respeto (14.2398%), Integridad (13.2762%), Equidad/Justicia (9.5289%) y Responsabilidad (9.1006%).

En relación a la Toma de decisiones hay cuatro Variables que su adición representa el 57.1889% de las variables analizadas, estas son de mayor a menor: Visión/Objetividad (17.8112%), Conocimiento/ Aprendizaje (17.1674%), Comunicación (11.9099%) y Responsabilidad (10.3004%).

En relación a la Felicidad hay seis Variables que su sumatoria representa el 51.3484% de las variables analizadas, estas son de mayor a menor: Respeto (11.7584%), Gratitud/Apreciación (9.6009%), Amistad/Unidad (8.4142%), Equidad/Justicia (7.5512%), Comunicación (7.3355%) y Entusiasmo (6,6882%).

Al analizar los resultados se puede deducir que la variable Responsabilidad está presente en dos dimensiones con porcentajes mayores del 10% (14.0609% y 10.3004%) y en uno con 9.1006%, solo en la dimensión Felicidad no es casi considerado. De manera bastante similar, la variable Comunicación está presente con porcentajes mayores del 10% en dos dimensiones, (11.9099 y 11.3326%) y con 7.3355% en Felicidad siendo la tercera más seleccionada, también está en Ética con 4.603% que viene a ser la quinta más seleccionada en dicha dimensión, lo cual da una importancia predominante a esta variable. Por otra parte, la variable Respeto es la primera con altos porcentajes de selección en las dimensiones intangibles Ética y Felicidad con 14.2398% y 11.7584% respectivamente mientras la variable Conocimiento/ Aprendizaje fue alta en las dimensiones tangibles con 17.1674% en Toma de Decisiones y 10.8080% en Productividad. Es interesante citar que la variable Honestidad fue la más relevante en Ética (15.9529%) pero no en las otras dimensiones; de modo similar sucedió con la variable Integridad que destacó en Ética con 13.2762% pero no en las otras dimensiones. Otras variables que aparecen nombradas con ciertos porcentajes notables fueron Equidad y Justicia en Ética con 9.5289%, Gratitud/Apreciación en Felicidad con 9.6009% y Entusiasmo también en Felicidad con 6.6882% y con Amistad/Unidad con 8.4142%. Otro punto a señalar es que en la dimensión Felicidad se puede observar que solo una variable, Respeto, está por encima del 10%.

Es importante señalar que cada participante debía seleccionar tres variables de las 28 presentadas como opción aun cuando podían haber incluido más en la sección Otro. Cada participante al seleccionar tres valores obliga a tener tres veces más respuestas que participantes; como la Tabla 4 muestra había más de 900 variables seleccionadas por dimensión (953, 934, 932 y 927 variables)

Fue posible encontrar correlación positiva y significativa entre las dimensiones Productividad y Toma de decisiones como la Tabla 5 muestra. La correlación entre la Ética y la Felicidad fue positiva pero más bien baja y resultó ser negativa al relacionar la Productividad y la Toma de Decisiones con la Felicidad.

Tabla 4. Aspectos, cualidades y/o valores más importantes a considerar para que haya en las Empresas y/o en el sector laboral una adecuada y/o efectiva Productividad, Ética, Toma de Decisiones y Felicidad

Aspectos / Cualidades / Valores		Productividad		Etica		Toma de Decisiones		Felicidad
Respeto	38	3.9874%	133	**14.2398%**	25	2.6824%	109	**11.7584%**
Auto-Disciplina/Templanza	43	4.5121%	28	2.9979%	33	3.5408%	7	0.7551%
Comunicación	108	**11.3326%**	43	4.6039%	111	**11.9099%**	68	**7.3355%**
Responsabilidad	134	**14.0609%**	85	**9.1006%**	96	**10.3004%**	14	1.5102%
Buen humor	3	0.3148%	1	0.1071%	2	0.2146%	51	5.5016%
Creatividad	35	3.6726%	4	0.4283%	22	2.3605%	13	1.4024%
Humildad	8	0.8395%	40	4.2827%	12	1.2876%	34	3.6677%
Cumplimiento/Diligencia	54	5.6663%	16	1.7131%	41	4.3991%	8	0.8630%
Honestidad	37	3.8825%	149	**15.9529%**	24	2.5751%	30	3.2362%
Espíritu de servicio	26	2.7282%	24	2.5696%	12	1.2876%	31	3.3441%
Integridad	25	2.6233%	124	**13.2762%**	31	3.3262%	33	3.5599%
Visión/Objetividad	96	**10.0735%**	28	2.9979%	166	**17.8112%**	11	1.1866%
Paciencia	5	0.5247%	7	0.7495%	7	0.7511%	13	1.4024%
Perseverancia/	30	3.1480%	9	0.9636%	16	1.7167%	12	1.2945%
Equidad/Justicia	34	3.5677%	89	**9.5289%**	50	5.3648%	70	**7.5512%**
Generosidad	8	0.8395%	7	0.7495%	7	0.7511%	26	2.8047%
Comprensión	3	0.3148%	10	1.0707%	16	1.7167%	34	3.6677%
Coraje/Valentia	5	0.5247%	4	0.4283%	24	2.5751%	1	0.1079%
Tolerancia	15	1.5740%	38	4.0685%	12	1.2876%	51	5.5016%
Conocimiento/Aprendizaje	103	**10.8080%**	27	2.8908%	160	**17.1674%**	15	1.6181%
Entusiasmo	24	2.5184%	7	0.7495%	8	0.8584%	62	**6.6882%**
Perdón/Compasión	0	0.0000%	3	0.3212%	5	0.5365%	7	0.7551%
Amor	13	1.3641%	9	0.9636%	4	0.4292%	29	3.1284%
Toma de decisiones	72	7.5551%	16	1.7131%	32	3.4335%	8	0.8630%
Gratitud/Apreciación	16	1.6789%	17	1.8201%	4	0.4292%	89	**9.6009%**
Amistad/Unidad	6	0.6296%	5	0.5353%	2	0.2146%	78	**8.4142%**
Atención/Bondad	10	1.0493%	7	0.7495%	4	0.4292%	20	2.1575%
Otro	2	0.2099%	4	0.4283%	6	0.6438%	3	0.3236%
Total	953	100.00%	934	100.00%	932	100.00%	927	100.00%

La Tabla 4 muestra las cuatro dimensiones analizadas y su relación con las variables/Indicadores seleccionadas por la muestra.

Tabla 5. Correlaciones entre Productividad, Ética, Toma de Decisiones y Felicidad

	Productividad	Ética	Toma de Decisiones	Felicidad
Productividad	1			
Ética	0.296555	1		
Toma de Decisiones	**0.865769**	0.197827	1	
Felicidad	-0.09951	0.344422	-0.14054	1

La Tabla 4 muestra las correlaciones encontradas entre las cuatro dimensiones.

CONCLUSIONES

Como resultado del análisis teórico y empírico realizado en esta investigación se pueden deducir las siguientes conclusiones que se han dividido en dos áreas, a saber: Generales y específicas.

Conclusiones generales:

Las cuatro dimensiones analizadas como son Productividad, Ética, Toma de Decisiones y Felicidad son de gran necesidad en las empresas para poder tener un mejor desempeño y forman parte de la cotidianidad de todas las organizaciones.

Los valores éticos son de profunda prioridad y la aplicación de los mismos generan consecuencias que repercuten no solo en las empresas sino en los muy diferentes ámbitos del vivir, y que por lo tanto, hay que tomarlos en consideración ya que su utilización o no, crea beneficio o perjuicio.
Cada día están siendo tomados en cuenta con mayor énfasis las dimensiones de Ética y de Felicidad en las empresas por investigadores y por un grupo de empresarios que va en crecimiento, especialmente desde el inicio de este nuevo siglo. Se comienza a valorar su necesidad y utilidad por parte de empresarios y líderes aunque hay mucho por hacer aún, en el cambio progresivo de mentalidad relacionado a estas dos dimensiones.

Existe la necesidad de que los empresarios y líderes en general en instituciones públicas y privadas, tomen conciencia del significado de la aplicación de dimensiones intangibles como son los Valores éticos y la Felicidad ya que influyen en los procesos de desarrollo y crecimiento en el ámbito empresarial y social y ayudan a fortalecer las dimensiones más tangibles como son la Productividad y la Toma de Decisiones que siempre se buscan como prioridad en organizaciones de todo tipo.

Conclusiones específicas

En estas conclusiones especificaremos sin hacer énfasis en los números y porcentajes los resultados más relevantes obtenidos. En el análisis de la data se han explicado los detalles con números y porcentajes.
Las Variables y/o Indicadores más importantes a considerar para que haya en las Empresas y/o en el sector laboral una adecuada y/o efectiva Productividad, según la percepción de los participantes de la muestra, son: Responsabilidad en especial, también con gran importancia, Comunicación, Conocimiento/Aprendizaje y Visión/Objetividad.

Al referirnos a la Ética resultan ser muy diferentes a la anterior dimensión, excepto en la Responsabilidad que tiene buena relevancia aun cuando Honestidad, Respeto e Integridad atrapan los más altos porcentajes; Equidad/Justicia tiene importancia y es interesante señalar que estos cinco valores al unirse aglomeran más del 60% de las variables seleccionadas.

En la Toma de Decisiones, el Conocimiento/Aprendizaje al igual que la Visión/Objetividad se adelantan a todas las otras variables alcanzando un 35% del total de las variables restantes; la Comunicación y la Responsabilidad son de gran importancia también en esta dimensión. Al analizar la dimensión Felicidad, los porcentajes se distribuyen más entre todas las variables que en las anteriores dimensiones; sin embargo, resaltan el Respeto, la Gratitud/Apreciación, la Responsabilidad, el Entusiasmo y la Amistad/Unidad.

RECOMENDACIONES

Se presentan algunas recomendaciones como son: Primero: Resulta importante sugerir la posibilidad y factible importancia de realizar estudios similares aplicados en otras dimensiones y combinarlos con los realizados en esta investigación. Segundo: De forma similar, aplicarlos a profesionales de otras regiones y

países para poder comparar sus puntos de vista y criterios y poder comprender sus semejanzas y diferencias correspondientes. Tercero: También se recomienda aplicarlos a personas de diferentes niveles culturales, educacionales, sociales, económicos e incluso religiosos a nivel global. Cuarto: A nivel educacional, el poder realizar estudios de este tipo con educadores y estudiantes de diferentes niveles y en especial con los cercanos a graduarse profesionalmente, se considera trascendente ya que el hecho de analizar este tipo de resultados que combinan dimensiones tangibles con intangibles son útiles y necesarios para lograr una toma de decisiones y resultados más integrales y con mayor integridad.

REFERENCIAS

Bañon A., Guillén M., y Ramos N. (2011). La empresa ética y responsable. *Universia Business Review.* 30, 32-43.

Cai, F. L., Liao, X. & Wang, K. L. (2012). An interactive sorting approach based on the assignment examples of multiple decision makers with different priorities. *Annals of Operations Research Journal*. 197, 87–108. DOI 10.1007/s10479-011-0930-3.

Chen, C. & Yang, C. (2012). The Impact of Spiritual Leadership on Organizational Citizenship Behavior: A Multi-Sample Analysis. *Journal of Business Ethics.* 105, 107-114.

Elango, B., Paul, K., Kundu, S., Paudel, S. (2010). Organizational Ethics, Individual Ethics, and Ethical Intentions in International Decision- Making. *Journal of Business Ethics*. 97, 543-561.

Elms, H., Brammer, S., Harris, J. D. & Phillips, R. (2010). New Directions in Strategic Management and Business Ethics. *Business Ethics Quarterly.* 20 (3) 401-425.

Ferrer, J. (2010). Eticidad en organizaciones humanas: reto en la construcción de un balance social de futuro. *Multiciencias*. 7 (3) 319-328.

Graham J.L. & Mark, N. (2003). The Chinese negotiation. *Harvard business review.* Vol. 81 (10) 1-10.
Hernández, R., Silvestri, K. & Cobis, J. (2006). Ética y responsabilidad social en la formación gerencial. *Multiciencias*, 6 (3) 215-219.

Joseph, C. & Sailakshmi, S. (2011). Spiritual intelligence at work. *The IUP journal of Soft skills.* 5 (4) 21-30.

Karakas, F. & Sarigollu, E. (2013). The Role of Leadership in Creating Virtuous and Compassionate Organizations: Narratives of Benevolent Leadership in an Anatolian Tiger. *Journal of Business Ethics*. 113 (4) 663-678.

Lin, C. P., Baruch, Y. & Shih, W. C. (2012). Corporate Social Responsibility and Team Performance: The Mediating Role of Team Efficacy and Team Self-Esteem. *Journal of Business Ethics*. 108, 167–180. DOI 10.1007/s10551-011-1068-6

Mercader, V. (2006). *A study of ethical values of college students.* Ed.D. University of South Florida. USA.

Mercader, V. (2014). Estudio de valores éticos relacionados con la Solución de Conflictos, la Comunicación, la Calidad de Vida y de Trabajo y el Comportamiento Organizacional en las empresas, familias y sociedad. Ponencia en el *XVIII Congreso Internacional de la Academia de Ciencias Administrativas A.C. ACACIA* – Tijuana, Edo. de Baja California. 22 al 25 de Abril del 2014.

Mercader, V. (2016). Relación de los valores éticos en el Trabajo en Equipo en Empresas, Familia y Sociedad. Ponencia en el *XX Congreso Internacional de la Academia de Ciencias Administrativas A.C. ACACIA* – Mérida, Edo. de Yucatán. 17 al 20 de Mayo del 2016.

Mercader, V. (2017). Relación de la Productividad y Felicidad en las Empresas**.** Ponencia en el *XXI Congreso Internacional de la Academia de Ciencias Administrativas A.C. ACACIA* – Puerto Vallarta, Edo. de Jalisco. 23 al 26 de Mayo del 2017.

Oswald, A.J., Proto, E. & Sgroi, D. (2015). Happiness and Productivity. *Journal of Labor Economics.* 33 (4) 789-822.

Ramírez F., Sánchez M. y Quintero, H. (2005). El papel de los valores en la identidad corporativa. *Revista Negotium*. 1 (1) 35-54.

Valentine, S., Nam, S. H., Hollingworth, D. & Hall, C. (2014). Ethical Context and Ethical Decision Making: Examination of an Alternative Statistical Approach for Identifying Variable Relationships. *Journal of Business Ethics*. 124, 509–526. DOI 10.1007/s10551-013-1879-8

Valentine, S., Godkin, L., Fleishman, G. & Kidwell, R. (2011). Corporate Ethical Values, Group Creativity, Job Satisfaction and Turnover Intention: The Impact of Work Context on Work Response. *Journal of Business Ethics*. 98 (3) 353–372. DOI 10.1007/s10551-010-0554-6

Veenhoven, R. (Sin fecha). *World Database of Happiness.* Happiness Economics Research Organization. Erasmus University of Rotterdam. Recuperado en fecha 1 de Febrero del 2017 de http://www.worlddatabaseofhappiness.eur.nl/

Vélez, A.M. (2011). Un recorrido hacia la responsabilidad Social Corporativa. *Revista Ciencias Estratégicas*. 19 (25) 55-75.

Rongsen, W. & Yanling, W. (2015) Effects of Employee's Spiritual Intelligence on Organizational Commitment: Empirical Study on Mediating Role of Perceived Organizational Support. Journal of Beijing University. 28 (5) 55-62. DOI: 10.13766/j.bhsk.1008-2204.2014.0337

Yagi, T., Urakawa, K., Katsuhiko, K. & Yonezaki, K. (2016). Happiness and Employment Status in Part II. Tachibanaki, T. (ed.), *Advances in Happiness Research, Creative Economy.* Springer Japan. 139. DOI 10.1007/978-4-431-55753-1_9.

Yew-Kwang Ng. (2003). From preference to happiness: Towards a more complete welfare economics. *Social Choice and Welfare.* 20, 307–350.

Zelenski, J.M., Murphy, S.A. & Jenkins, D.A. (2008). The Happy-Productive Worker Thesis Revisited. *Journal of Happiness Studies* 9, 521–537. DOI 10.1007/s10902-008-9087-4

EL ESTILO DE LIDERAZGO Y LA INTERNACIONALIZACIÓN: CASO MEXICANO

Erika Lourdes González Rosas, Universidad de Guanajuato
María Guadalupe Arredondo-Hidalgo, Universidad de Guanajuato

RESUMEN

El objetivo de esta investigación fue determinar las características de liderazgo que utilizan los líderes de empresas con procesos de internacionalización en el Estado de Guanajuato mediante un estudio exploratorio y cualitativo. Para el liderazgo se utilizó el modelo de competencias de liderazgo de Pablo Cardona con cuatro tipos de competencias de negocio, interpersonales y personales internas y externas que subdividen en diez principales y para la internacionalización se utilizaron cuatro dimensiones que son Desarrollo del Producto, Eficiencia en la Producción, Estructura Comercial y de Mercadotecnia Internacional y Gestión Gerencial. Se aplicó un cuestionario abierto con 22 preguntas. La información se analizó y codificó mediante la técnica de análisis de discurso. Se encontraron coincidencias entre ambas variables en cuanto a la iniciativa creativa, orientación al cliente y en general al liderazgo con las cuatro dimensiones de internacionalización. Estos resultados permiten inferir que puede haber una relación entre el liderazgo y la internacionalización de las empresas, supuesto que deberá comprobarse empíricamente como futura línea de investigación.

PALABRAS CLAVES: Liderazgo, Competencias, Internacionalización

JEL: M10 Administración de Negocios: General M16, Administración de Empresas Internacionales y M19 Administración: Otra.

LEADERSHIP STYLE AND INTERNATIONALITATION: GUANAJUATO

ABSTRACT

The objective of this research was to determine the leadership characteristics used by business leaders within internationalization processes in the State of Guanajuato through an exploratory and qualitative study. For leadership, Pablo Cardona's leadership model was used with its four types of competencies: Business, Interpersonal, Internal Personnel and External Personnel that are subdivide into ten main ones. For internationalization four dimensions were used: Product Development, Efficiency in Production, Commercial Structure and International Marketing and Management. An open questionnaire with 22 questions was applied. The information was analyzed and coded using the speech analysis technique. Coincidences were found between the two variables in terms of Creative Initiative, Customer Orientation and overall Leadership with the four dimensions of internationalization. These results allow to infer that there may be a relationship between the leadership and the internationalization of the companies, which should be verified empirically as a future line of research.

KEYWORDS: Leadership, Competences and Internationalization

JEL: M10 Business Administration General, M16 International Business Administration and M19 Business Administration: Other

INTRODUCCIÓN

Este proyecto es un primer acercamiento al estudio de la relación entre los procesos de internacionalización y los estilos de liderazgo en México. Un problema que se ha abordado poco y del que apenas existen antecedentes. Este trabajo es una primera aproximación a las características de liderazgo de las empresas exportadoras del Estado de Guanajuato. Conforme a los datos de la Secretaría de Economía (2016) las exportaciones de Guanajuato contabilizaron cerca de 17,007.7 millones de dólares. Para el año 2014 el estado se posicionó en el noveno sitio por el valor de sus exportaciones, lo que a nivel nacional representó casi el 5%. La principal actividad la industria manufacturera con un valor en sus exportaciones de 16,932.5 millones de dólares. El subsector con mayor participación fue la fabricación de equipo de transporte que representó el 76.3%. paralelamente, INEGI (2016) indica que, de enero a diciembre de 2015, el gobierno del estado de Guanajuato atrajo una Inversión Extranjera Directa (IED) del orden de los 1,355.9 millones de dólares lo que representó el 4.8% del total nacional.

Para el estado de Guanajuato, existen un total de 32,358 unidades empresariales compuestas por micro, pequeñas y medianas empresas. De los 46 los municipios que conforman el estado, tres de ellos (Celaya, Irapuato y León), concentran el 53% del total con un número de 17,117 empresas instaladas. Para la empresa estudio de caso, el municipio en donde se ubica es Purísima del Rincón, en donde se encuentra el 1.13% del total de empresas del estado y cuyo número corresponde a 367 (SIEM, 2015). Respecto al estudio de liderazgo tampoco ha sido abordado a profundidad ni a nivel nacional ni estatal. En Guanajuato se ha tratado el tema de liderazgo en empresas turísticas (González Rosas, 2013) y en PyMES (González Rosas, 2007) pero aún queda mucho por analizar. El objetivo del presente trabajo fue determinar las características de liderazgo que utilizan los líderes de empresas con procesos de internacionalización en el Estado de Guanajuato mediante un estudio exploratorio y cualitativo. El trabajo comienza por abordar los antecedentes del tema tanto de internacionalización de empresas como de liderazgo. Posteriormente se presenta el trabajo de campo con los resultados de la aplicación de un cuestionario abierto del caso presentado y finalmente las conclusiones.

REVISIÓN DE LA LITERATURA

Modelos de Internacionalización

Conforme a la Organización Mundial de Comercio (OMC, 2016) la internacionalización puede adoptar diversas modalidades: 1) exportaciones directas; 2) exportaciones indirectas; 3) acuerdos contractuales no accionariales; y 4) inversión extranjera directa (IED) y otros tipos de acuerdos accionariales. El comercio (directo o indirecto) normalmente se considera el primer paso para ingresar en los mercados internacionales. Comparadas con el comercio, otras formas de internacionalización entrañan mayores costos fijos que son más difíciles de revertir, en especial para las MiPyMes. El Foro de Cooperación Económica Asia-Pacífico (2016) (APEC por sus siglas en inglés) define a la PyMe internacional a aquella que aplica sus esfuerzos y sus estrategia para fortalecer sus posiciones en los negocios globales, mediante la diversificación de los mercados y los métodos de abastecimiento basados en sus capacidades. Asimismo, la APEC indica que la principal motivación bajo la cual las Pymes exportan es la expansión de mercados de sus productos y servicios (Arredondo-Hidalgo y Caldera-González, 2016).

Modelo de Internacionalización de las Cuatro Dimensiones

La internacionalización puede ser abordada desde diferentes perspectivas, sin embargo, este proyecto de investigación está basado en Modelo de las Cuatro Dimensiones. Primero, el desarrollo del producto según Deming (1989) sugiere que se trata de un grado de uniformidad y fiabilidad predecible a bajo costo y adaptado al mercado, lo que significa que se adecúa a las necesidades y deseos cambiantes del consumidor.

Segundo, la eficiencia en la producción para Kalenatic, Gonzalez y Moreno (2012) es la actividad productiva de una organización se ve afectada por restricciones asociadas a la capacidad disponible de los recursos materiales (máquinas), así como por la disponibilidad de la mano de obra contratada por la organización. Tercero, la estructura comercial y de mercadotecnia internacional es la capacidad comercial, vista desde la Organización Mundial del Comercio (2016) va de la mano con la capacidad competitiva que tiene una persona, organización, país, etcétera para poder beneficiarse del sistema del comercio multilateral eficientemente y así poder satisfacer sus necesidades (Arredondo y Caldera, 2016). Finalmente, la gestión gerencial para Goñi (1993) considera el papel del líder o gerente como esencial para que la empresa se internacionalice. Categoriza a los gerentes conforme al tipo de liderazgo que incidirá de forma positiva en los procesos de negociación orientada a conseguir contratos y beneficios empresariales. Los conceptos que aborda son la experiencia exportadora, las decisiones gerenciales, el involucramiento del equipo de trabajo en el proyecto de exportación, la apertura hacia la posibilidad de realizar alianzas estratégicas para la exportación, las habilidades cognitivas del entorno global y el dominio del lenguaje de los negocios (idioma).

El modelo de competencias de liderazgo

En la administración el liderazgo puede analizarse desde tres enfoques principales: personalidad, relacional y competencias. El primero fue una de las primeras aportaciones al tema dónde se consideraba las características del líder como lo más importante e innatas. El segundo, el relacional está orientado hacia la relación que hay entre el líder y sus seguidores, llamada interacción, dónde la propuesta carismática de Bernard Bass (1981) ha sido ampliamente difundida. El tercero basado en competencias de Cardona que establece un modelo bidimensional de enfoque y competencias en el que el líder puede desarrollar o mejorar su estilo de liderazgo y lo relaciona con un proceso de aprendizaje entre líder y seguidor, se postula que "el líder no nace, se hace" (Cardona & García Lombardía, 2009: 59). La propuesta de liderazgo de Pablo Cardona está basada en las competencias que ha definido como "comportamientos observables y habituales y conducen al éxito de una función o tarea" (ídem: 35) y se dividen en cuatro categorías: de negocio, interpersonales, personales externas y personales internas. Las competencias de negocio son "dirigidas al logro de un mayor valor económico para la empresa"; las interpersonales "permiten el desarrollo de las capacidades de los empleados y su correcta funcionalidad en el trabajo" y las personales "desarrollar la confianza e identificación de los colaboradores con la misión de la empresa", las internas "aspectos más íntimos de las personas" y la externas "aspectos relacionados con la respuesta personal a estímulos externos" (Cardona & Wilkinson, 2009: 27) y que están divididas en veinticinco categorías, pero identifica diez como las principales que ese utilizaron para esta investigación.

Las competencias de negocio incluyen la orientación al cliente que se obtiene mediante la satisfacción del consumidor al ofrecer valor añadido, tomando en cuenta todos los aspectos en la relación y respondiendo a los requerimientos y sugerencias Las competencias interpersonales son el trabajo en equipo que promueve un trabajo colaborativo con una abierta comunicación y confianza entre los miembros; la comunicación que es escuchar y compartir ideas efectivamente a través de un adecuado canal en el momento correcto, promoviendo información específica para apoyar observaciones y conclusiones y el empoderamiento que busca inspirar confianza a los miembros del equipo al darles actividades significativas y motivando al logro de objetivos Las competencias personales internas son la toma de decisiones en tiempo y forma; la resilencia que es la obtención de nuevo conocimiento, cambio de hábitos y estar abierto al cambio; la integridad que demuestra un comportamiento honesto en todas las circunstancias y la gestión del tiempo que prioriza objetivos, programa actividades de manera oportuna y las lleva a cabo de acuerdo al plan. Las competencias personales externas son la iniciativa creativa que demuestra un comportamiento emprendedor al iniciar y promover la necesidad de cambios en energía y responsabilidad y la gestión del conflicto basada en el diagnóstico, resolución de problemas interpersonales de raíz y a tiempo sin dañar las relaciones interpersonales (Cardona & Wilkinson, 2009).

Internacionalización y Líderes

El tema de liderazgo en las empresas que enfrentan procesos de internacionalización ha sido abordado con diferentes enfoques, desde la importancia de tener una experiencia de liderazgo internacional para los procesos de internacionalización (Cui, Li, Meyer & Li, 2015) o con la postura de que la diversidad de nacionalidades del equipo gerencial de alto nivel influye para los procesos de internacionalización (Kaczmarek & Ruigrok, 2013). El efecto del liderazgo de la empresa también se ha visto como un factor de la internacionalización como pasó en regiones italianas (Mariotti, Mutinelli, & Piscitello, 2008). En este sentido, el liderazgo compartido ha sido estudiado como un factor fundamental en contextos globales en un enfoque orientado a las diferencias de género (Javidan, Bullough & Dibble, 2016). Además, se ha analizado la jerarquía del liderazgo en el aprendizaje organizacional en los procesos de internacionalización de empresas multinacionales grandes, pero dónde el liderazgo mantiene una fuerte influencia (Cotae, 2010). El estilo de liderazgo en empresas chinas en expatriados en culturas orientales en un contexto global también ha sido objeto de estudio (Wong, Wong & Li, 2007). Por otro lado, el enfoque de desempeño la relación ha sido trabajada con diferentes puntos de vista, por ejemplo, el liderazgo ha sido afín al éxito de las empresas que desarrollan procesos de internacionalización como pasó en Colombia en Cementos Argos (Ochoa Díaz & Ríos Millán, 2011) o cómo la alta gerencia es coherente con el desempeño de las firmas emprendedoras para procesos de internacionalización (Eisenhardt, 2013) cómo afecta el grado de influencia del enfoque emprendedor para el éxito exportador (Hurtado-Ayala & Escandón-Barbosa, 2016).

En cuanto a estudios más específicos entre el estilo de liderazgo y los procesos de internacionalización hay algunos antecedentes. Un estudio que aborda el estilo de liderazgo específico es el que se realizó en Colombia que utilizó los estilos de liderazgo democrático, autocrático y liberal. Para empresas con un alto desempeño exportador se encontró que los dos primeros tipos de liderazgo lo impulsaban más mientras que el estilo democrático correspondía más con el liberal (Escandón-Barbosa & Hurtado-Ayala, 2016). Otra investigación analizó los canales de distribución en entornos internacionales con el estilo de liderazgo y se mostró como un factor importante junto con las dimensiones de Hofstede; aunque dirigido más a la solución de conflictos. En esa investigación se utilizó el modelo de House y Mitchell con sus tres tipos de liderazgo participativo, de apoyo y directivo, pero sólo conceptualmente (Mehta, Anderson, Dubinsky, Polsa & Mazur, 2010). En este tenor, se ha referido la importancia del "líder de la marca" o líderes "icónicos" en un enfoque de liderazgo carismático para la práctica de la internacionalización en grandes empresas (Hall, Beaverstock, Faulconbridge & Hewitson, 2009). Los procesos de internacionalización requieren de un liderazgo efectivo y el modelo de las cuatro dimensiones otorga una de las mismas a la gestión o liderazgo, por esta razón este proyecto se centra en buscar las concordancias entre las competencias de liderazgo y los procesos de internacionalización (tabla 1), primero como modelo y luego mediante un análisis codificado de discurso.

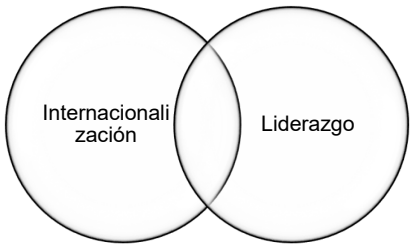
Tabla 1**:** Concordancia de Definiciones Conceptuales

Categoría Internacionalización	**Liderazgo**
Desarrollo del Producto	Iniciativa creativa Orientación al cliente
Eficiencia en la producción	Orientación al cliente
Estructura comercial y de mercadotecnia internacional	Trabajo en equipo
Gestión gerencial	Todas

Fuente: elaboración propia

Parece que sí se puede relacionar ambas variables como se mencionó, el liderazgo y la internacionalización están relacionados o al menos tienen un punto de concordancia, ver figura 1.

Figura 1: Internacionalización y Liderazgo



Fuente: elaboración propia

METODOLOGÍA

Esta investigación buscó responder la siguiente pregunta: ¿Cuáles es la relación entre las competencias directivas y el proceso de internacionalización de los líderes que dirigen empresas exportadoras? Esto mediante una investigación exploratoria y de tipo cualitativo con la aplicación de un cuestionario y la técnica de análisis de discurso para abordar las variables en un estudio de caso. Los estudios cualitativos de caso están basados una exploración profunda de un sistema dado mediante la recolección de datos, en este trabajo, las empresas exportadoras (Creswell, 2012). El objetivo de la investigación fue determinar las características de liderazgo y de internacionalización que utilizan los líderes de empresas exportadoras en el Estado de Guanajuato y si están relacionadas mediante un estudio exploratorio y cualitativo.

Perfil de la Empresa e Instrumento

Se trata de una entidad empresarial dedicada al sector de la construcción cuyo líder es el gerente de operaciones. La empresa exporta y se encuentra en el municipio de Purísima del Rincón en el Estado de Guanajuato. La empresa cuenta con once empleados. La edad del gerente es de 41 años con estudios de Ingeniería Civil y una especialidad en Urbanismo. Para la recolección de datos se utilizó un cuestionario abierto dividido en dos partes, la primera basada en las competencias de liderazgo con dieciséis preguntas fundadas en los conceptos de Cardona (2009) y la segunda en las dimensiones de internacionalización con once preguntas. Se hicieron las preguntas al participante y se tomaron notas de las respuestas. Para el análisis de la información, en primer término, se analizó la información con la finalidad de identificar el significado de las variables estudiadas y luego se realizó una matriz de codificación de acuerdo a las características estudiadas para ambas variables. La codificación se basó en el discurso directo sin especulación e igualmente se hizo un cruce de datos para ambas variables (Creswell, 2012).

RESULTADOS

Para el análisis de la información se codificó, identificando las respuestas de los participantes de acuerdo a las categorías de las variables liderazgo e internacionalización según el discurso del participante. Posteriormente, se concentró la información del análisis de discurso mediante inferencias y el cruce de variables.

Análisis de Discurso

A continuación, se muestran los resultados del análisis de discurso de las variables liderazgo e internacionalización, en primer lugar, la tabla 2 describe los datos para la variable liderazgo y la 3 para la internacionalización. En ambas tablas se muestran los puntos de concordancia entre las variables estudiadas

y también se muestra la narrativa analizada de donde se obtuvo la categoría para identificar las competencias de liderazgo y las de internacionalización derivadas de la conceptualización.

Tabla 2: Análisis de Discurso de la Variable Liderazgo y Cruce Con Internacionalización

Categoría Liderazgo	**Discurso**	**Internacionalización**
Iniciativa Creativa	"Muestra Interés En Los Proveedores, Atiende A Los Clientes Y Se Relaciona Con Los Empleados".	Desarrollo Del Producto
Toma De Decisiones	"Factor Humano, Material, Tiempo, Depende De La Situación". "Se Convoca A Juntas Con Los Empleados De Cada Departamento. Se Le Da Seguimiento Con Los Responsables De Cada Pedido. Escucha Las Recomendaciones O Consejos De Los Empleados".	
Trabajo En Equipo	"Generalmente Todos Apoyan Y Hay Buena Comunicación A Través De Las Juntas De Seguimiento De Ventas Y De Producción" "La Mejor Manera Es La Comunicación, Delegación De Actividades Y Responsabilizar A Cada Quien De Sus Actividades"	Estructura Comercial Y De Mercadotecnia Internacional
Comunicación	"Correos Electrónicos, Reuniones, Tecnología (*Whatsapp*), Actividades De Recreación Como Torneos Deportivos"	
Empowerment	"Elaboramos Un Cronograma De Actividades Y Se Le Asignan Las Tareas A Cada Persona"	
Delegación	"No Duplicas Funciones, Haces Responsables A Los Subordinados Y Mejora La Eficiencia De La Productividad Respecto A Su Tiempo".	
Orientación Al Cliente	"Generalmente Se Le Dan Muestras Al Cliente Para Que Sean Autorizadas Y Él Nos Determina Sus Necesidades Como Precio, Calidad, Material O Alguna Observación Específica".	Desarrollo Del Producto Eficiencia En La Producción
Resiliencia	"Seguro, Firme, Positivo, Don De Mando, Responsable, Manejo De Estrés, Conocimiento En El Área".	
Integridad	"Buenos, Se Llevan A Cabo: Compromiso, Honestidad, Lealtad, Respeto, Etc".	
Gestión Del Tiempo	"Se Trata De Repartir Todas Las Actividades, Pero Cuando Hay Un Problema Debemos Enfocarnos Hasta Solucionarlo"	
Gestión Del Conflicto	"Depende Del Conflicto, Se Analiza El Problema, Se Reúnen Los Responsables Y Se Toma La Mejor Decisión En Equipo".	

Fuente: elaboración propia.

El análisis de discurso se muestra en la tabla 3 para la variable internacionalización y su cruce con la variable liderazgo.

Tabla 3: Análisis de Discurso Para la Variable Internacionalización y Su Cruce Con Liderazgo

Categoría Internacionalización	**Discurso**	**Liderazgo**
Desarrollo del Producto	"Los productos que manejamos tienen estándares de calidad necesarios para que el cliente se sienta satisfecho y que no haya reclamaciones". "de ser necesario podemos acoplarnos a los cambios que se puedan hacer al producto, siempre y cuando esto sea viable".	Iniciativa creativa
Eficiencia en la producción	"Cuando es necesario atender a los clientes, deben hablar con ellos y darles respuestas adecuadas para resolver sus dudas".	Orientación al cliente
Estructura comercial y de mercadotecnia internacional	"Nuestros vendedores atienden siempre el mercado, para buscar clientes nuevos o para atender a los que ya tenemos".	Orientación al cliente
Gestión gerencial	"Es la principal promotora para que la empresa exporte y salga al extranjero".	Todas

Fuente: elaboración propia.

La concordancia de las variables estudiadas se muestra en la tabla 4 y es derivado del análisis parece que las competencias de liderazgo y las dimensiones de internacionalización son afines tanto en el concepto como en el discurso.

Tabla 4: Cruce de Variables de Acuerdo al Análisis de Discurso

	Dimensión de Internacionalización
Iniciativa Creativa	Desarrollo del producto
Orientación al cliente	
Orientación al cliente	Eficiencia en la producción
Trabajo en equipo	Estructura comercial y de mercadotecnia internacional
	Gestión gerencial

Fuente: elaboración propia

En la tabla 5 se presenta la codificación del análisis de discurso en concordancia con las categorías de liderazgo y de internacionalización. El código que resalta es el de clientes para ambas categorías.

Tabla 5: Códigos de las Variables

Competencia de Liderazgo	Código Liderazgo	Código Internacionalización	Dimensión de Internacionalización
Iniciativa creativa	Clientes, proveedores y empleados	Clientes	Desarrollo del producto
Orientación al cliente	Clientes	Clientes	Eficiencia en la producción
Orientación al cliente	Clientes	Clientes	Estructura comercial y de mercadotecnia internacional
Todas			Gestión gerencial

Fuente: elaboración propia

CONCLUSIONES

El objetivo fue determinar si hay una relación entre las características de liderazgo y de internacionalización que utilizan los líderes de empresas exportadoras en el Estado de Guanajuato. El análisis de discurso y la codificación permitieron inferir que hay tres competencias de liderazgo que se relacionan con el proceso de internacionalización, la iniciativa creativa que se basa en la actividad emprendedora y responsabilidad y es afín a la dimensión de desarrollo del producto que es la motivación a los colaboradores para el logro de objetivos. La otra competencia de liderazgo es la orientación al cliente que se establece en la satisfacción del cliente, el valor añadido, los requerimientos y sugerencias y se corresponde con las dimensiones, la eficiencia en la producción que se conceptualiza en la capacidad disponible y la estructura comercial y de mercadotecnia, ligado a los clientes.

Finalmente, la gestión gerencial está totalmente orientada al liderazgo y es congruente con las competencias de líder que establece Cardona. Los resultados permiten concluir que la orientación al cliente es un aspecto primordial para los procesos de internacionalización. Esta conclusión puede servir como diagnóstico sobre las capacidades que requieren los empresarios que quieren exportan o realizar proyectos de internacionalización. Si una empresa quiere exportar o comenzar un proceso internacional o el gobierno quiere motivar las exportaciones pueden generar procesos de capacitación en dos puntos primordiales el liderazgo y la orientación el cliente. Adicionalmente a manera general se puede concluir que el estilo de liderazgo si tiene relación con la internacionalización de las empresas. Para la capacitación en liderazgo, se puede tomar el modelo de competencias de Cardona, pues es de la postura de que el líder no nace se hace y se puede entrenar y desarrollar. Esto es importante para la economía del Estado de Guanajuato, la exportación es un proceso que impulsa el desarrollo económico, por lo que se deberían procesos de capacitación para el liderazgo y la orientación al cliente. Guanajuato es un estado dónde está la infraestructura y condiciones óptimas para la exportación y es los resultados de esta investigación aportan elementos para continuar en el mismo camino. Este proyecto es de tipo cualitativo, queda pendiente la indagación del problema de investigación mediante un estudio cuantitativo para comprobar empíricamente.

BIBLIOGRAFÍA

APEC (2016). *Asia Pacific Economic Cooperation*. SME Internationalization Model Indices: Development and Application. Small and Medium Enterprises Working Group. APEC Secretariat.

Arredondo-Hidalgo G. & Caldera González, D. (2016). La inserción en mercados internacionales a partir de la sucesión de la administración de una pyme familiar mexicana. *Revista Przedsiębiorczość i zarządzanie, (XVII, 6), 131-146.*

Bass, B. (1981). *Leadership and Performance Beyond Expectations*. Estados Unidos de América: The Free Press.

Cardona, P. & García Lombardía, P. (2009). *Como desarrollar las competencias de liderazgo.* Navarra, España: EUNSA; IESE.

Cardona, P. & Wilkinson, H. (2009). *Creciendo como líder*. Pamplona: EUNSA, IESE.

Cotae, F. (2010). Looking at the Link between Leadership, Organizational Learning and the Internationalization Sigmoid. Global Management Journal, 2(1), 5-18.

Creswell, J. (2012). Educational Research. Planning conducting and evaluating cuantitative and cualitative research. Pearson: Boston.

Cui, L., Li, Y., Meyer, K., & Li, Z. (2015). Leadership Experience Meets Ownership Structure: Returnee Managers and Internationalization of Emerging Economy Firms. *Management International Review* (MIR), 55(3), 355-387. doi:10.1007/s11575-014-0221-8.

Deming, W.E. (1989). Calidad, productividad y competitividad. La salida de la crisis. Madrid: Díaz de Santos.

Eisenhardt, K. (2013). Top management teams and the performance of entrepreneurial firms. *Small Business Economics, 40*(4), 805-816. doi:10.1007/s11187-013-9473-0.

Escandon-Barbosa, D. M., & Hurtado-Ayala, A. (2016). Influencia de los estilos de liderazgo en el desempeño de las empresas exportadoras colombianas. *Estudios Gerenciales*, 32(139), 137-145. doi:10.1016/j.estger.2016.04.001

González Rosas, E. (2007*). Influencia de liderazgo, autorregulación y microempresarios en el éxito organizacional*. Diploma de Estudios Avanzados. Valencia: Universidad Politécnica de Valencia.

González Rosas, E. (2013). *El rol del líder en los modelos de excelencia EFQM y de competencias de liderazgo en el sector turismo*. Tesis Doctoral. Valencia: Universidad Politécnica de Valencia.

Goñi, E. (1993). La habilidad gerencial como forma de integracion regional. *Revista Integración Latinoamericana*. Recuperado de: http://www19.iadb.org/intal/intalcdi/integracion_latinoamericana/documentos/195-Estudios_2.pdf.

Hall, S., Beaverstock, J. V., Faulconbridge, J. R., & Hewitson, A. (2009). Exploring cultural economies of internationalization: the role of 'iconic individuals' and 'brand leaders' in the globalization of headhunting. *Global Networks*, 9(3), 399-419. doi:10.1111/j.1471-0374.2009.00260.x.

Hurtado-Ayala, A., & Marcela Escandón-Barbosa, D. (2016). Antecedentes de la postura emprendedora y su influencia en el desempeño exportador de las pymes en Colombia. *Cuadernos de Administración* (01203592), 29(53), 47-79. doi:10.11144/Javeriana.cao29-53.apei.

INEGI (2016). *Instituto Nacional de Estadística y Geografía*. Banco de Información Económica. Estadísticas de Exportaciones por Entidad Federativa (abril de 2016). Recuperado de: http://www.inegi.org.mx/sistemas/bie/>

Javidan, M., Bullough, A., & Dibble, R. (2016). Mind the Gap: Gender Differences in Global Leadership Self-Efficacies. *Academy of Management Perspectives, 30*(1), 59-73. doi:10.5465/amp.2015.0035.

Kaczmarek, S., & Ruigrok, W. (2013). In at the Deep End of Firm Internationalization. *Management International Review* (MIR), 53(4), 513-534. doi:10.1007/s11575-012-0159-7.

Kalenatic, D., Gonzalez, L. J. y Moreno, K.V. (2012). Metodología integral y dinámica aplicada a la programación y control de proyectos. *Revista Facultad de Ingeniería Universidad de Antioquia,* 21-32. Recuperado de http://www.redalyc.org/articulo.oa?id=43025115003

Mariotti, S., Mutinelli, M., & Piscitello, L. (2008). The Internationalization of Production by Italian Industrial Districts' Firms: Structural and Behavioural Determinants. *Regional Studies, 42*(5), 719-735. doi:10.1080/00343400701543264.

Mehta, R., Anderson, R. E., Dubinsky, A. J., Polsa, P., & Mazur, J. (2010). Managing International Distribution Channel Partners: A Cross-Cultural Approach. *Journal Of Marketing Channels, 17*(2), 89-117. doi:10.1080/10466691003635051.

Ochoa Díaz, H., & Ríos Millán, A. M. (2011). Liderazgo, la competencia esencial que transformó una empresa colombiana en un gigante Internacional: El caso de Cementos Argos. *Estudios Gerenciales*, 27(121), 39-58.

OMC. (2016). *Organización Mundial de Comercio*. Informe sobre el comercio mundial. Igualdad de condiciones para el comercio de las PyMes.

Secretaría de Economía (2016). Información Estadística y Comercial de Guanajuato. Recuperado el 10 de enero de 2016 de http://www.gob.mx/se/.

SIEM (2015). *Sistema de Información Empresarial Mexicano*. Datos consultados para el Estado de Guanajuato. Recuperado el 8 de febrero de 2015 de http://www.siem.gob.mx/siem/portal/estadisticas/xmun.asp?edo=1.

Wong, J., Wong, P. K., & Li, H. (2007). An investigation of leadership styles and relationship cultures of Chinese and expatriate managers in multinational construction companies in Hong Kong. *Construction Management & Economics*, 25(1), 95-106. doi:10.1080/01446190600632573-

BIOGRAFÍAS

Erika Lourdes González Rosas cursó la Licenciatura en Relaciones Industriales en la Universidad de Guanajuato (UG), la Maestría en Ciencias Sociales con énfasis en Estudios Internacionales en *Southern Oregon University* y es doctora en Gestión Empresarial por la Universidad Politécnica de Valencia. Es profesora investigadora del Departamento de Gestión y Dirección de Empresas de la Universidad de Guanajuato.

María Guadalupe Arredondo Hidalgo es doctora en Administración por la Universidad de Celaya, Maestra en Administración y Licenciada en Comercio Internacional por la Universidad de Guanajuato. Maestra en Desarrollo Organizacional y Maestra en Enseñanza Universitaria. Es Profesora Investigadora de Tiempo Completo del Departamento de Gestión y Dirección de Empresas de la Universidad de Guanajuato.

ANÁLISIS DE ACTIVOS FIJOS PARA LA IMPLEMENTACIÓN DE UN SISTEMA DE CONTROL. CASO: EMPRESA MANUFACTURERA DE PIEDRAS NEGRAS, COAHUILA, MÉXICO

Lilia Alanís Gómez, Universidad Autónoma de Coahuila
Clara Patricia Buentello Martínez, Universidad Autónoma de Coahuila
Nemecio Lorenzo Valenzuela Salazar, Universidad Autónoma de Coahuila

RESUMEN

Esta investigación se ha elaborado con el objetivo de brindar un Control y Valoración de los Activos Fijos que a la vez la Auditoria de los mismos que permita obtener una información actualizada, ágil y oportuna de los bienes que posee la Empresa. Y para ello se han determinado, guías y procedimientos que se deben llevar a cabo en el control de los bienes que se posee de manera que facilite, la localización de los bienes en cada uno de los departamentos, la identificación de los custodios y usuarios, el estado físico en que se encuentra cada bien la apropiada interrelación entre el control contable y físico mediante la aplicación de códigos, registros, formularios y reportes utilizados en el desarrollo de las actividades administrativas, financieras académicas y de otro orden. El trabajo realizado se basa en las normas, métodos, procedimientos, técnicas, y libros de reconocidos autores que se han destacado dentro de la ciencia contable.

PALABRAS Clave: Activos Fijos, Control Interno, Niveles de Responsabilidad

CONTROL AND VALUATION OF FIXED ASSETS: CASE PIEDRAS NEGRAS COAHUILA, MEXICO

ABSTRACT

This research has been developed with the objective of providing a Control and Valuation of Fixed Assets that, at the same time, the Audit of the same allows to obtain an updated, agile and timely information of the assets that the Company possesses. And for this purpose, guides and procedures have been determined that must be carried out in the control of the assets in order to facilitate the location of the assets in each of the departments, the identification of custodians and users , the physical state in which each asset is located, the appropriate interrelation between accounting and physical control through the application of codes, records, forms and reports used in the development of administrative, academic and other financial activities. The work is based on the standards, methods, procedures, techniques, and books of renowned authors who have excelled in accounting science.

JEL: F36, C58

KEY WORDS: Fixed Assets, Internal Control, Levels of Responsibility

INTRODUCCIÓN

El personal de la Empresa requiere fortalecer las políticas de registro actual para la administración de los activos fijos en la entidad, por lo cual surgió el interés del tema "ANALISIS DE ACTIVOS FIJOS PARA LA IMPLEMENTACIÓN DE UN SISTEMA DE CONTROL" el mismo que pretende ser una contribución

efectiva para todo el personal involucrado en las diferentes actividades de la entidad, puesto que en la actualidad toda micro y macro empresa requiere emplear adecuados procesos para mejorar su rendimiento. El interés por el tema surgió por una serie de irregularidades presentes en la administración de bienes que forman parte del patrimonio de la entidad, tales como la presencia de obsolescencia en activos fijos, pérdidas y/o extravíos de bienes, inexistencia de procesos y la falta de registros estandarizados en cada uno de los mismos. Cabe mencionar que en toda institución es necesario disponer de un sistema de control de Activos Fijos que permita mejorar las actividades administrativas y financieras de la empresa mediante una correcta ejecución de cada uno de los procesos, el cual se lo llevará a cabo mediante un estudio y análisis de los mismos, logrando un rediseño de políticas y procedimientos que permitan asegurar cambios con efectos positivos dentro del área administrativa de la entidad. La elaboración de este modelo de sistema de control de Activos Fijos tiene como propósito mejorar políticas, procedimientos y al mismo tiempo implementar una serie de registros que permitan salvaguardar los bienes existentes en la entidad, mediante el manejo eficiente, confiable y acertado de cada Activo Fijo.

PLANTEAMIENTO

Los Activos Fijos constituyen una de las inversiones más significativas dentro de una institución al momento de adquirirlos, es por ello que son considerados de gran importancia para el correcto funcionamiento de la misma. Desde que se fundó la empresa, se ha regido por la innovación. Se inventó el primer fusible pequeño protector de acción rápida para prevenir la sensibilidad al quemado de los medidores de prueba. A partir de ese primer paso pionero, la compañía ha definido los estándares en la industria de los circuitos de protección. Actualmente la contabilidad de la empresa indica cuánto valen en su totalidad los activos fijos, pero no da mayor detalle sobre el activo. Para eso se necesitan los auxiliares con el detalle. El problema es saber si lo que dice el auxiliar realmente existe ya que los activos de la empresa suelen tener un movimiento frecuente dentro y fuera de la misma, lo que origina la necesidad de un sistema de trazabilidad.

Otro de los inconvenientes presentes en la entidad es el que la mayoría del personal que labora en la entidad desconoce la ubicación de cada uno de los activos fijos, a causa de la falta de un sistema de control o de codificación de bienes y la desactualización del registro de inventario de los activos fijos. Lo que origina algunas preguntas: ¿Cuántos Activos Fijos hay? ¿Realmente existen esos activos? ¿Dónde se encuentran? Cabe mencionar que con la mejora y adición de procesos, políticas y registros se contribuirá al buen manejo y control de los activos fijos lo que facilitará al momento de realizar un inventario o una auditoria física verificando que todo está en orden y correcto. Demostrar si el desconocimiento de la ubicación de los bienes se debe a la falta de un sistema de codificación de equipos y máquinas y a la desactualización del registro de inventario de los activos fijos existente en la entidad.

Marco Teorico

La propuesta se relaciona con la investigación debido a que tiene como finalidad la correcta aplicación del reglamento y normas de control interno de bienes en la Empresa en la ciudad de Piedras Negras, ya que a través del mismo se puede asegurar que la información financiera sea real, además ayudará a verificar el cumplimiento de los métodos, mecanismos y registros de las operaciones administrativas que se realizan en esta entidad, asegurando la confiabilidad, idoneidad y transparencia de la misma, obteniendo una preservación de recursos materiales frente a cualquier pérdida, mala gestión, errores e irregularidades, así como el logro de metas y objetivos propuestos. Esta definición refleja ciertos conceptos fundamentales: El control interno es un proceso. Constituye un medio para un fin, no un fin en sí mismo. Del control interno puede esperase que proporciones solamente seguridad razonable, no seguridad absoluta, a la administración y al consejo de una entidad. El control interno esta engranado para la consecución de objetivos en una o más categorías separadas pero interrelacionadas.

Esta definición de control interno es extensa por dos motivos. En primer lugar, la manera como la totalidad de los ejecutivos trata puntos de vista diferentes sobre el control interno en la gestión de sus negocios. De hecho, a menudo ellos hablan en términos de control y están dentro de control. En segundo, apropia subconjuntos del control interno. Quienes esperan hallar centros apartados, por ejemplo, en los controles sobre información financiera o en controles relacionados con el acatamiento de leyes y regulaciones. De manera equivalente, un centro administrado sobre los controles en unidades particulares o actividades de un ente, pueden sufrir cambios. Granados, I., LATORRE, L., & RAMIREZ, E. (2010).

METODOLOGIA DE LA INVESTIGACIÓN

Marco Metodológico

Tipo y Diseño de la Investigación y su Perspectiva General

Tiene como finalidad establecer una dirección completa de la situación o estado en que se encuentran los activos fijos de la entidad, toda esta problemática será estudiada a través de diferentes métodos de investigación, siendo de mucha importancia el razonamiento científico que servirá de base para los diferentes procedimientos aplicados en esta indagación. Investigación de campo Se efectuaron investigaciones dentro de la empresa sobre la administración y registro de los activos fijos, método inductivo, deductivo, analítico y sintético.

La Población y la Muestra

Características de la Población

Según Hurtado y Toro (2001), "La población se compone de todos los elementos que van a ser estudiados y a quienes podrán ser generalizados los resultados de la investigación, una vez incluida esta, para lo que es necesarios que la muestra con la cual se trabaje sea representativa de la población". Para el presente trabajo la población a estudiar está conformada por los empleados y propietarios de la entidad el mismo que cumplen con determinadas funciones dentro de la empresa, contribuyendo con mucho beneficio para este análisis investigativo continuando así con la indagación aplicando métodos estadísticos.

Delimitación de la Población y la Muestra

Se toma un grupo determinado de personas que pertenecen a la empresa, las mismas que tendrán un amplio conocimiento de las actividades cotidianas llevadas a cabo por la entidad. A continuación, se muestra el siguiente cuadro que describe la muestra:

No.	Unidad de Observación	Población
1	DEPARTAMENTO DE FINANZAS	19

Proceso de Selección

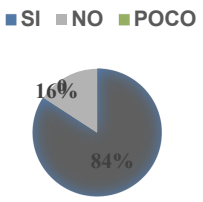
En el siguiente trabajo aplicamos una muestra no probabilística debido a que nuestra población de estudio es muy reducida. El sujeto de esta investigación la entidad que cuenta con una cantidad de 19 funcionarios en las diferentes áreas del departamento

ANÁLISIS DE DATOS Y RESULTADOS

Esta investigación se enfoca en restructurar y administrar el sistema de control de activos fijos involucrando al personal administrativo y propietarios de la empresa, identificando el concepto y el área en que fue requerido para facilitar su ubicación y cerciorarse de que cuente con una etiqueta de identificación para su control. Esta es una empresa privada que proporciona principalmente productos de protección de circuito, pero también fabrica una variedad de interruptores y sensores electrónicos de automoción. De acuerdo al registro de inventario de activos fijos proporcionado por el personal de la entidad verificamos que la planta cuenta con más de 1259 activos fijos, de los cuales un 40% con el pasar de los años se han vuelto obsoletos y en mal estado, llegando a la conclusión de que se debe a la falta de un proceso de mantenimiento y/o reparación y baja de bienes con sus respectivos registros estandarizados. En la entidad se comprobó que hay ciertas pérdidas y/o extravíos de activos de gran valor en las diferentes áreas producidas por la carencia de constataciones físicas y la falta de una persona responsable de salvaguardar los activos fijos y de efectuar el respectivo seguimiento a cada uno de los procesos existentes en la entidad.

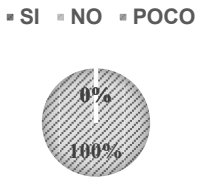
FIGURAS

¿Las Compras, Ventas o Baja Y Cancelaciones de Activos Fijos Están Autorizados Para Un Funcionario Con Facultades Para Ello?

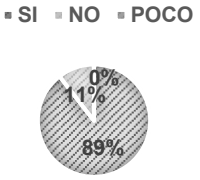


Fuente: Elaboración propia.

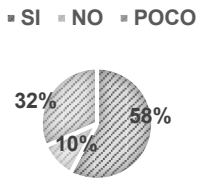
¿La(S) Persona(S) Que Tienen a Su Cuidado el Activo Fijo, Están Obligadas a Reportar Cualquier Cambio Como Ventas, Bajas, Obsolencias, Excedentes, Movimientos, Traspasos, Etc.?



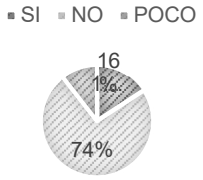
3: Cuenta La Empresa Con Archivos Permanentes de los Documentos a Soporte del Costo de los Activos?



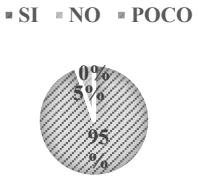
4: Existen y Se Realizan Registros Con los Detalles de Identidad Para Cada Uno de las Compras de Activos Fijos?



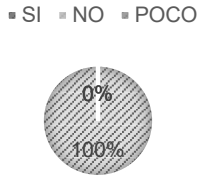
5: ¿La Empresa Práctica Inventario de Activos Fijos y los Compara Con Los Registros Contables?



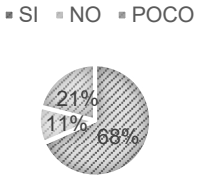
6: ¿Si Existe Algún Sobrante de Equipo, Ese Activo Se Controla Físicamente en Libros?



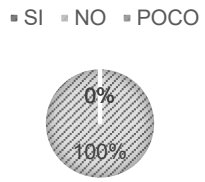
7: ¿Se Registran las Depreciaciones Por Unidades o Grupos Que Corresponde a las Clasificaciones de los Equipos Respectivamente?



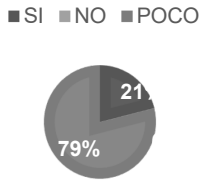
8: ¿Los Registros de los Activos Contienen La Suficiente Documentación y Detalle Según Las Necesidades de la Empresa, Como: (A) Fecha Original, (B) Fecha y Valor de Adquisición, (C) Importe de la Depreciación Mensual, Anual, Contable y Fiscal Etc.



9: ¿El Activo Fijo Está Debidamente Asegurado?



10: ¿Se Tiene Información Sistematizada Sobre Cifras Actualizadas?



Informe de Seguimiento

Se busca optimizar la administración de bienes mediante el rediseño e implementación de un sistema de control de activos fijos, esto se logrará a través de la mejora y adición de procesos que permita salvaguardar los bienes utilizados en las diferentes actividades operativas de la entidad.

CONCLUSIONES Y RECOMENDACIONES

De acuerdo a las encuestas realizadas al personal de la empresa de la ciudad de Piedras Negras comprobamos que en esta entidad el problema es saber si lo que dice el auxiliar realmente existe ya que los activos de la empresa suelen tener un movimiento frecuente dentro y fuera de la misma, lo que origina la necesidad de un sistema de trazabilidad. Otro de los inconvenientes presentes en la entidad es el que la mayoría del personal que labora en la entidad desconoce la ubicación de cada uno de los activos fijos, a causa de la falta de un sistema de control o de codificación de bienes y la desactualización del registro de inventario de los activos fijos. Este modelo de control de Activos Fijos permitirá comprobar las existencias, faltantes y obsolescencias que tiene esta empresa dentro de este rubro, mejorando las actividades administrativas de la entidad. Se sugiere que esta entidad se acoja a este sistema de control de Activos Fijos ya que mediante esta herramienta objetiva mejorará la administración y manejo de cada uno de los bienes existentes en la entidad. La restructuración y ejecución de este sistema actualizado deberá ser inmediata, ya que se podrá prevenir pérdidas físicas y económicas de los bienes, extravíos, gastos innecesarios y se podrá controlar de mejor manera el estado en que se encuentran cada uno de los bienes.

Se deberá tomar constataciones físicas semestralmente registrándolo en el respectivo formulario, como medida preventiva para detectar pérdidas, extravíos u obsolescencias. Poner en práctica el uso de políticas y registros establecidos en cada uno de los procesos reestructurados y propuestos con la finalidad de optimizar su control. Es necesario archivar los documentos de los procesos propuesto con sus respectivos formularios al momento de iniciar la adquisición, transferencia, ingreso, mantenimiento, reparación o baja de un bien. Es recomendable ordenar de manera cronológica los registros tanto físicamente como mecánicamente (Excel), para llevar un control adecuado de cada proceso efectuado de manera cotidiana. La reestructuración e implementación de procesos, políticas y registros estandarizados para contribuir a una correcta administración de los Activos Fijos. El rediseño de un modelo de sistema de control de Activos Fijos permitirá la reestructuración y adición de procesos de Activos Fijos que permitirá mejorar su historial de movimiento y ubicación exacta en la Empresa. Cabe mencionar que con la mejora y adición de procesos,

políticas y registros contribuiremos a él buen manejo y control de los activos fijos lo que facilitará al momento de realizar un inventario o una auditoria física verificando que todo está en orden y correcto.

REFERENCIAS BIBLIOGRAFICAS

AMAT, Oriol, y PERRAMON Jordi: Normas Internacionales de Información Financiera, México), 2008.
Braulio, M. (2000). Gerencia de Procesos para la organización y control interno de empresas de salud. *Ecoe Ediciones Bogotá (2000).*

Granados, I., LATORRE, L., & RAMIREZ, E. (2010). Fundamentos Principios e introducción a la contabilidad. *Contabilidad Gerencial*.

Toro, J., & Hurtado, I. (2001). Paradigmas y Métodos de Investigación.

Torres, M. G. Á. (2006). *Manual De Planeación Estratégica/Manual of Strategic Planning*. Panorama Editorial.

INVESTIGACIÓN, DESARROLLO E INNOVACIÓN: MODELO CANVAS DEL CONTADOR PÚBLICO

Diego Fernando Hernández, Uniremington, Corporación Universitaria Remington
Feibert Alirio Guzmán Pérez, Uniremington, Corporación Universitaria Remington
Catalina Revolledo Mosquera, Uniremington, Corporación Universitaria Remington
José Obdulio Curvelo Hassán, Universidad Cooperativa De Colombia

RESUMEN

El objetivo de este artículo es identificar un modelo de negocios para el Contador Público, con la finalidad de cumplir con las necesidades del mercado y dar respuesta a los problemas de los clientes potenciales a través del modelo CANVAS con la transferencia de Investigación, Desarrollo e innovación I+D+I. Así, se desarrolla un estudio empírico basado métodos cuantitativos no experimentales de tipo descriptivo analizando los factores de innovación bajo análisis de documentos especializados y datos tanto de fuentes primarias como secundarias de información. El interés y la oportunidad de este estudio radican en la especificación de un modelo de mensurabilidad de los negocios para el Contador Público, que considere las necesidades de sus clientes, la generación de ingresos y una propuesta de valor.

PALABRAS CLAVES: Modelo de Negocio, Investigación Desarrollo E Innovación (I+D+I), CANVAS

INVESTIGATION, DEVELOPMENT AND INNOVATION: MODEL CANVAS OF THE PUBLIC ACCOUNTANT

ABSTRACT

The objective of this paper is to identify a business model for the Public Accountant, in order to meet the needs of the market and to respond to the problems of potential clients through the CANVAS model with the transfer of Research, Development and Innovation R & D + I. Thus, an empirical study is developed based on quantitative non-experimental descriptive methods analyzing the factors of innovation under analysis of specialized documents and data from both primary and secondary sources of information. The interest and opportunity of this study lie in the specification of a measurable model for the Public Accountant, which considers the needs of its clients, the generation of income and the value proposition.

JEL: C25, F12, L21, M41, O3, O31, O32.

KEYWORDS: Business model, research development and innovation (R & D + I), CANVAS

INTRODUCCIÓN

El presente artículo, tiene como objetivo, proponer un modelo de negocios para los contadores, que les permita definir con claridad que va a ofrecer a un mercado activo, cómo lo va a hacer, a quién se lo va a ofrecer, cómo se ofrece y de qué manera generar sus ingresos a través del modelo CANVAS con la transferencia de Investigación, Desarrollo e innovación I+D+I. A su vez, se suscita la bibliografía especializada para identificar un modelo de negocios para el Contador Público, con la finalidad de que cumpla con las necesidades del mercado y que dé respuesta a los problemas de los clientes potenciales basado en la transferencia de I+D+i bajo la bases teóricas que las fundamentan. Para su desarrollo, se realiza una investigación basada métodos cuantitativos no experimental de tipo descriptivo, que permita

ordenar los resultados observados, las características, los factores y procedimientos, para luego realizar el análisis y prueba piloto, de tal forma, se empleará un modelo de mensurabilidad aplicando su respectiva validación y prueba de confiabilidad, bajo análisis de documentos especializados y datos tanto de fuentes primarias como secundarias de información. Cada uno de los análisis se efectuaran por medio de la herramienta SPSS (Statistical Package for the Social Sciences) aplicando los respectivos modelos estadísticos multivariables pertinentes, con la finalidad de confrontar teorías y condiciones específicas del objeto de estudio, para así proponer el modelo de negocios para los contadores Públicos.

Bajo el fenómeno de la globalización, que trae consigo: el intercambio de bienes y servicios, el flujo de capitales, el desarrollo tecnológico y la gran cantidad de circulación de información, requiere que el Contador Público, desarrolle altos estándares de formación; que le permitan enfrentar los grandes y constantes retos de un mercado cambiante; Al mismo tiempo, las organizaciones se ven inmersas en una economía fluctuante, que hace generar nuevos retos, nuevas perspectivas, nuevos horizontes, los cuales adicionan desafíos constantes para la toma de decisiones y especialmente la gestión de los riesgos asociados al cambio; Por lo tanto para el Contador Público como para las organizaciones, se requieren de estrategias conjuntas, que permitan a las empresas establecer cuáles son sus necesidades y los problemas a solucionar y al Contador Público dar respuesta a esos requerimientos.

Ahora bien, para suplir esas necesidades y dar solución a los problemas que enfrentan las organizaciones, se hace necesario que el Contador Público genere valor para sus clientes, ya que este es directamente proporcional a sus competencias y se requiere de un amplio conocimiento y experiencia para asesorar a una empresa, estas competencias, son aplicadas en diferentes áreas en las organizaciones donde desempeña sus actividades laborales; estas funciones pueden ser: Contabilidad, finanzas, tributaria o auditoría; como áreas básicas, Administración, derecho, métodos o informática; como áreas complementarias: Evaluación de proyectos, Presupuestos y costos entre otras. En referencia a lo mencionado, el Contador Público desarrolla muchos perfiles y son demasiadas las actividades que puede desempeñar fruto de su conocimiento, es por eso; que se hace necesario definir un modelo de negocios para el Contador Público, el cual servirá de guía para diversas instituciones de educación superior, que deseen implementar el modelo con miras a incentivar la investigación, el desarrollo e innovación de sus egresados.

REVISIÓN DE LITERATURA

La manera de como una organización planea servir a sus clientes pero al mismo tiempo busca generar ingresos y beneficios, es conocido como modelo de negocios; para Andersson et al. (2006) consideran, que un modelo de negocios es como una herramienta la cual realiza sinergia con sus partes de interés mucho más explicitas, Aun así, el modelo de negocios va mucho más lejos, el cual debe contener elementos tales como: diseño y contenido, pues según Amit, R., & Zott, C. (2001). Un modelo de negocios representa el diseño, la transacción, la estructura y el gobierno con el fin de crear valor a través de la explotación de nuevos negocios y oportunidades; incorporando un nuevo enfoque hacia el modelo de negocios, determinado hacia la creación de valor; Al mismo tiempo, Torbay et al (2002). Incluye otras variables, que incorporan en su definición del modelo de negocios, comprendiendo este, como la arquitectura de la organización y su red de socios para la creación, comercialización y entrega de valor con uno o varios segmentos de clientes, con el fin de generar ingresos rentables y sostenibles en el tiempo. De esta manera, un modelo de negocios debe ser planeado, y proyectado de acuerdo a un conocimiento previo de las fortalezas y debilidades que se tienen a título profesional, Stähler (2002) establece que "Un modelo de un negocio existente o un modelo de negocio futuro, debe ser planeado. Un modelo es siempre una simplificación de la compleja realidad. Ayudando a entender la fundamentación de un negocio o para planificar cómo un negocio futuro debe ser similar".

Desde luego, los modelos de negocios han ido evolucionando, en la misma medida en que surgen las necesidades mismas de los clientes, es por esta razón, que los modelos de negocios deben estar enfocados

hacia los requerimientos de los grupos de interés, para luego determinar el retorno de dichos requerimientos en ingresos, en relación con Magretta (1998) quien opina que el modelo de negocio cuenta una historia lógica para explicar quiénes son sus clientes, lo que valoran, y cómo se va a ganar dinero en proporcionarles ese valor, Es entonces, que un modelo de negocios no se puede realizar por sí mismo, en la medida en que se deben contar con estrategias, procesos y alianzas de alto nivel de desempeño, que apunten a suplir los problemas de los clientes, estableciendo así, un rediseño en el modelo de negocios basado en la gestión del cliente, Leem et al. (2004) considera que un modelo de negocios es un conjunto de estrategias para el establecimiento y la gestión empresarial, que incluye un modelo de ingresos, los procesos de negocio de alto nivel, y alianzas; basándonos en unos mercados fluctuantes de información, intercambio de bienes y servicios, aperturas de mercado, generación de nuevas necesidades de apertura y cobertura, existe una definición más que según Kallio et al. (2006) Un modelo de negocios es el medio por el cual, una empresa es capaz de crear valor mediante la coordinación de los flujos de información, bienes y servicios entre los diferentes participantes de la industria, se entra en contacto con la inclusión de los clientes, socios dentro de la cadena de valor, competidores y el gobierno corporativo. Paralelamente al modelo de negocios, es indispensable pensar en la innovación; entendida esta, como un proceso que introduce cambios y genera originalidad. En términos generales, innovar apela a la necesidad de responder a las exigencias del entorno, una opción ligada a la competitividad y a la creación de valor (Baregheh; Rowley; Sambrook, 2009) como motor de cambio, vinculada generalmente con novedades en productos, procesos de producción y distribución, formas de organización o de comercialización, según la definición de la OCDE (2005). Por su parte, Hammel (2000), señala que la innovación parte del principio de la necesidad de crear un modelo tan diferente del existente, que los competidores no tengan. Se puede deducir entonces, que la innovación y el modelo de negocios, debe responder a las necesidades y exigencias de un entorno, a la generación de valor, dirigida específicamente y de manera individual a cada uno de los miembros de los grupos de interés.

METODOLOGÍA

Esta investigación es de tipo de descriptivo en la medida en que se hace una revisión de lineamientos establecidos por la OCDE (2010), el manual de Oslo (OECD, 2006) y el Foro Económico Mundial (FEM, 2014), y las cuatro grandes como: KPMG, EY, PWC y Deloitte con el fin de conocer los criterios de innovación y competitividad del contador público para empresas en economías abiertas en función del modelo de negocios. Estos factores serán sometidos a evaluación del cumplimiento de los mismos en el territorio mediante encuesta a contadores públicos y a los actores empresariales con la finalidad de diseñar un modelo de negocios para el Contador Público, que considere las necesidades de sus clientes, la generación de ingresos y una propuesta de valor a través de la transferencia I+D+i. Se busca describir el nivel de cumplimiento que se tiene de estos factores de innovación con sus respectivas variables. En el desarrollo del estudio, se busca describir el nivel de investigación, desarrollo e innovación, mediante la técnica Likert; en este sentido, se hará un estudio descriptivo observacional poblacional, pues se indagará en una muestra de contadores públicos independientes y la aplicación de la entrevista a diversos empresarios de distintos sectores con el finalidad de que cada pregunta apunte a identificar el modelo de negocio más efectivo. El nivel de la investigación es documental en su primera fase. En la segunda fase, la Investigación es de campo y aplicada para obtener evidencia empírica. En consecuencia, estos tipos de estudio son descriptivos ya que, "miden de manera más bien independiente los conceptos o variables con los que tienen que ver. (…) pueden integrar las mediciones de cada una de dichas variables para decir cómo es y se manifiesta el fenómeno de interés" (Hernández-Sampieri, 1997).

El enfoque de este estudio se asumirá de forma cualitativo interpretativo que busca indagar las percepciones que tienen los contadores y empresarios acerca de los pilares de para la transferencia de I+D+i, en este sentido, se considera también la manera como los investigadores se acercan y comprenden la problemática que se pretende abordar desde el mismo individuo y sus formas de interpretar el mundo Elsy Bonilla Castro y Penélope Rodríguez (1997). Sin embargo los análisis se cuantificaran con miras a la aplicación de

modelos cuantitativos que permitan un mejor análisis y de esta forma el modelo de negocios del contador público colombiano se sustente de forma eficiente.

A través de una revisión bibliográfica exhaustiva en el primer artículo de reflexión se identificara que en múltiples estudios las etapas para la elaboración del modelo de negocio va en función de la transferencia de I+D+i, dado que, el contador público debe articularse con lo que demanda la empresa en función de lo que ofrece como valor agregado; Por ende, Son las técnicas multivariables las que se aplican a esa diversidad de variables mediante el tratamiento multidimensional de los datos. En cuanto a su significado, el análisis multivariable es un conjunto de técnicas estadísticas que analizan simultáneamente más de dos variables en una muestra de observaciones (Kendall: 1975). Esta técnica estudia, interpreta y elabora el material estadístico sobre la base de un conjunto de n >1 variables, las cuales pueden ser de tipo cuantitativo, cualitativo o una combinación de ambas fruto de este estudio.

RESULTADOS

Dentro de los resultados 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, en las cuales se desarrolla el proyecto. Se deja claro que los resultados obtenidos frutos de este proyecto 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 con el fin de la creación del modelo de negocios con la transferencia de I+D+i. Por lo que para obtener un resultado final se aplica, una serie de interrogantes de tipo abierto será aplicada a los sujetos de la muestra con el fin de conocer las percepciones que se tienen acerca de la innovación y la competitividad bajo la I+D+i, así como las acciones que deben realizarse para alcanzar el nivel deseado y crear el modelo de negocios. Los resultados logrados con la aplicación de este instrumento se procesarán a través del software SPSS, para comprender las percepciones que tienen estos actores de los temas en estudio una vez se cuantifiquen y correlacionen.

Una vez definido el nivel de innovación y competitividad de los Contadores públicos basados en la información que suministraros las empresas ósea los clientes potenciales, se identificarán las variables estratégicas clave en el corto, mediano, mediano-largo y largo-largo plazo, mediante un taller de tipo prospectivo o participativo. Para este efecto se utilizará la técnica MICMAC, herramienta de Lipsor.org (Godet, 1995). Esta técnica permite generar un sentido de visión compartida en cuanto demanda de los actores interactuar en taller para realizar la calificación de la matriz en términos de impactos cruzados de influencia y dependencia de las variables definidas. Esto nos permitirá comprender el sistema de I+D+i y su competitividad empresarial con el fin de definir las definir las variables de poder, conflicto, efecto e indiferencia en el tiempo, aspectos fundamentales en la construcción de las estrategias de futuro que darán vida al modelo de negocio.

CONCLUSIONES

Las instituciones de educación superior, cuentan con todos los elementos necesarios desde su currículo, para que un profesional de la Contaduría Pública, tenga un perfil profesional adecuado y actualizado; frente a las exigencias de un mercado cambiante, globalizado y estandarizado. El Contador Público, posee los conocimientos técnicos en función de los estándares internacionales de contabilidad, de las normas internacionales de información financiera, adquiere las destrezas necesarias para ejecutar actividades propias de la auditoría y aseguramiento de la Deducimos entonces, que sin importar el sector económico, social, educativo o gubernamental, en el que el Contador Público preste sus servicios, estará siempre basado en un estándar, que sirve de modelo o patrón, para medir y valorar de la misma forma, aquellos elementos comunes o bajo su misma denominación. Es allí precisamente, donde el Contador Público, debe realizar un diagnóstico de su modelo de negocios, utilizando las estrategias que trae la transferencia de I+D+i,

basándose en la innovación, para ver las cosas como otros profesionales no las ven, generando valor a través de su propuesta de negocio. Finalizando, las instituciones de educación superior, dentro de su plan académico debe reforzar o implementar estrategias, que formen al profesional en Contaduría Pública, a realizar un marketing, o conjunto de técnicas o estudios, que tengan por objeto mejorar la comercialización de un producto o servicio; para que adquiera las herramientas necesarias dirigidas al análisis del comportamiento del mercado y de los consumidores de sus servicios, para la American Marketing Association (AMA) consideran al Marketing como una "actividad, un conjunto de instituciones y procesos para crear, comunicar, entregar, y el intercambio de ofertas que tienen valor para los clientes, socios y la sociedad en general" . Para concluir, las capacidades de los contadores públicos vistas desde la destrezas que se desarrollan en función de la creación de un modelo de negocios, permiten identificar la transferencia de I+D+i igualmente el Contador Público, se posicionara en el mercado como una profesional capaz.

BIBLIOGRAFÍA

Amit, R., & Zott, C. (2001). Value creation in e-business. Strategic management journal, 22(6-7), 493-520.

Andersson, B., Bergholtz, M., Edirisuriya, A., Ilayperuma, T., Johannesson, P., Gordijn, J. & Hahn, A. (2006, November). Towards a reference ontology for business models. In International Conference on Conceptual Modeling (pp. 482-496). Springer Berlin Heidelberg.

Castro, E. B., & SEHK, P. A. R. (1997). Más allá del dilema de los métodos: la investigación en ciencias sociales. Grupo Editorial Norma.

Dubosson-Torbay, M., Osterwalder, A., & Pigneur, Y. (2002). E-business model design, classification, and measurements. Thunderbird International Business Review, 44(1), 5-23.

Flick, U. F., Muñoz, L., Muñoz, E. M. M. L., de Kohan, C., de Kohan, N. C., ORTEGA GONZALEZ, J., ... & Espinosa, D. M. G. (2012). Introducción a la investigación cualitativa (No. 303.442). Córdoba (Argentina: Provincia). Hospital Neuropsquiátrico Provincial.

Godet, M., Kiernam, M. J., Gómez, J. I., Finnigan, J. P., Adams, S., Taylor, J. W., ... & Jiménez, J. R. (1995). De la anticipación a la acción: manual de prospectiva y estrategia (No. D10 220). Ministerio de Desarrollo Agropecuario, Santiago (Chile). Instituto de Desarrollo Agropecuario. IICA, Santiago (Chile)..

Hurtado, I., & Toro, J. (1997). Paradigmas y métodos de investigación en tiempos de cambio. Valencia: Episteme.

Kallio, J., Tinnilä, M., & Tseng, A. (2006). An international comparison of operator-driven business models. Business Process Management Journal, 12(3), 281-298.

Kendall, M. (1975). Multivariate analysis. Charles Griffin.

Magretta, J. (1998). The power of virtual integration: An interview with Dell Computer's Michael Dell.

Osterwalder, A., & Pigneur, Y. (2010). Business model generation: a handbook for visionaries, game changers, and challengers. John Wiley & Sons.

Seong Leem, C., Sik Suh, H., & Seong Kim, D. (2004). A classification of mobile business models and its applications. Industrial Management & Data Systems, 104(1), 78-87.

Stähler, P. (2002, October). Business models as an unit of analysis for strategizing. In International Workshop on Business Models, Lausanne, Switzerland (pp. 4-5).

RECONOCIMIENTO

Los autores agradecen el apoyo financiero a la Corporación Universiatia Remington. Asimismo, agradecen a la Vicerrectoría de investigación y a las decanaturas de la Facultad de Ciencias Contables y Empresariales. Los cuales contribuyeron en la participación de esta ponencia.

BIOGRAFIA

Diego Fernando Hernández, Contador Público, Especialista en revisoría fiscal, Magister en dirección estratégica. Docente investigador de la Corporación Universitaria Remington (Grupo Investigación: Capital Contable).

Feibert Alirio Guzmán Pérez, Ingeniero de Sistemas, Especialista en Gerencia Informática, Maestrando en Educación (2017). Docente Investigador de la Corporación Universitaria Remington (Grupo Investigación: Mundo Organizacional y Capital Contable).

Catalina Revolledo Mosquera, Contador Público. Docente de la Corporación Universitaria Remington (Grupo Investigación: Capital Contable).

José Obdulio Curvelo Hassán, PhD en Comptabilitat, Facultad de Contaduría, Universidad Cooperativa de Colombia – seccional Bogotá, línea de desarrollo: Ética y Responsabilidad Social del Contador,

MOTIVACIÓN LABORAL EN ALUMNOS DE EDUCACIÓN SUPERIOR

Clara Patricia Buentello Martínez, Universidad Autónoma de Coahuila
Nemecio Lorenzo Valenzuela Salazar, Universidad Autónoma de Coahuila
Lilia Alanís Gómez, Universidad Autónoma de Coahuila

RESUMEN

En la actualidad muchos estudiantes universitarios se encuentran activos en el campo laboral y pertenecen a pequeñas o grandes compañías, es importante saber reconocer los logros obtenidos y motivarlos a continuar en la compañía que laboran ya que la juventud es muy propensa a cambiar de empleo por su conveniencia. La presente investigación plantea aspectos sobre la relación entre la motivación laboral y el desempeño académico del estudiante. La motivación es un aspecto importante a lo largo de la vida educativa y en la experiencia laboral. El objetivo de la investigación es conocer si la motivación que tiene el alumno por mantener un trabajo así como la que recibe en su área, influyen en el rendimiento escolar. Se realizó el estudio con los alumnos de la carrera de Administración de empresas a quienes se aplicaron encuestas para obtener datos al respecto, se presenta el análisis y los resultados de la investigación, así como también la conclusión a la que se llegó con la información obtenida. De acuerdo a los resultados de las encuestas realizadas, los estudiantes de la Universidad Autónoma de Coahuila de la Facultad de Administración y Contaduría de Piedras Negras consideran que la motivación laboral no influye en su rendimiento académico.

PALABRAS CLAVE: Motivación laboral, desempeño académico, estudiantes, experiencia laboral.

WORKING MOTIVATION IN THE STUDENT SECTOR

ABSTRACT

Today many university students are active in the labor field and belong to small or large companies, it is important to recognize the achievements and motivate them to continue in the company they work as the youth is very likely to change jobs for their convenience. The present research raises aspects about the relationship between the work motivation and the academic performance of the student. Motivation is an important aspect throughout the educational life and in the work experience. The objective of the research is to know if the motivation that the student has for maintaining a job as well as the one he receives in his area, influence the performance of the school. The study was carried out with the students of the Business Administration career to whom the surveys were applied to obtain data, the analysis and results of the research are presented, as well as the conclusion reached with the information obtained. According to the results of the surveys, the students of the Autonomous University of Coahuila of the Faculty of Administration and Accounting of Piedras Negras city consider that the labor motivation does not influence their academic performance.

JEL: I 23

KEYWORDS: Work motivation, academic performance, students, work experience.

INTRODUCCION

En la actualidad muchos estudiantes universitarios se encuentran activos en el campo laboral y pertenecen a pequeñas o grandes compañías, es importante saber reconocer los logros obtenidos y motivarlos a continuar en la compañía que laboran ya que la juventud es muy propensa a cambiar de empleo por su conveniencia. En el escenario socioeconómico actual, en el que las tendencias del mundo productivo apuntan que la capacidad de aprender constituye una competencia laboral más valiosa que los conocimientos ya adquiridos, los procesos formativos desarrollados cotidianamente en la universidad, en todas y cada una de las carreras, son los que estarían brindando, o no, a las y los estudiantes las capacidades para desempeñarse con éxito en un puesto de trabajo. El estudio se realizó con jóvenes de la Universidad Autónoma de Coahuila, de la Facultad de Administración y Contaduría ubicada en la ciudad de Piedras Negras, Coahuila.

Esta investigación se presenta organizada como sigue. En la sección de revisión de la literatura se plantean los argumentos que sustentan el estudio del sector estudiantil de educación profesional en su experiencia laboral. Posteriormente se presenta la metodología utilizada, en donde describe el instrumento de recolección de datos, la encuesta aplicada a los alumnos de la carrera de administración de empresas. Seguidamente se presentan los resultados de la investigación. Finalmente, las conclusiones, limitaciones y futuras líneas de investigación son presentadas.

REVISIÓN DE LITERATURA

Motivación es la intensidad y dirección de las emociones que guían o facilitan el cumplimiento de las metas establecidas. De los cuales son guiados por el impulso hacia el logro, el compromiso, la iniciativa y el optimismo. (Nuñez, 2006)

De acuerdo con Santrock (2002) la motivación es "el conjunto de razones por las que las personas se comportan de las formas en que lo hacen. El comportamiento motivado es vigoroso, dirigido y sostenido. La motivación debe ser entendida como la trama que sostiene el desarrollo de aquellas actividades que son significativas para la persona y en las que esta toma parte (Ajello, 2003). En el plano educativo, la motivación debe ser considerada como la disposición positiva para aprender y continuar haciéndolo de una forma autónoma.

Trechera (2005) explica que, etimológicamente, el término motivación procede del latín motus, que se relaciona con aquello que moviliza a la persona para ejecutar una actividad. De esta manera, se puede definir la motivación como el proceso por el cual el sujeto se plantea un objetivo, utiliza los recursos adecuados y mantiene una determinada conducta, con el propósito de lograr una meta.

Diversas fuentes aportan estímulos a la motivación, las cuales somos nosotros mismos en primer lugar, los amigos, la familia y los compañeros de trabajo; un mentor emocional (una figura, real o ficticia, en la cual inspirarnos), y el entorno (el aire, las luces y los ruidos del despacho). Estas fuentes ayudan a motivarnos y a conservar la motivación puesto que fomentan la confianza, el optimismo, la tenacidad, el entusiasmo y la flexibilidad, y permiten transformar los contratiempos en ventajas (Nuñez 2004)

Cuando existe una necesidad, surge un desequilibrio y se desarrolla un comportamiento que descarga la tensión y la inconformidad. Si el comportamiento es el adecuado se lograra un equilibrio nuevamente. A este proceso se le denomina Ciclo Motivacional, y dentro de una organización es importante porque a través de la motivación del empleado se lograra mejorar su desempeño dando como resultado en equilibrio benéfico para ambas partes. La siguiente figura muestra el ciclo motivacional. (Chiavenato, 2000).

Si enfocamos la motivación como un proceso para satisfacer necesidades, surge lo que se denomina el ciclo motivacional, cuyas etapas son las siguientes:

Homeostasis o equilibrio interno. Es decir, en cierto momento el organismo humano permanece en estado de equilibrio.

Estímulo. Es cuando aparece un estímulo y genera una necesidad.
Necesidad. Esta necesidad (insatisfecha aún), provoca un estado de tensión.

Estado de tensión. La tensión produce un impulso que da lugar a un comportamiento o acción.

Comportamiento o acción. El comportamiento, al activarse, se dirige a satisfacer dicha necesidad.

Alcanza el objetivo satisfactoriamente.

Satisfacción. Si se satisface la necesidad, el organismo retorna a su estado de equilibrio, hasta que otro estimulo se presente.

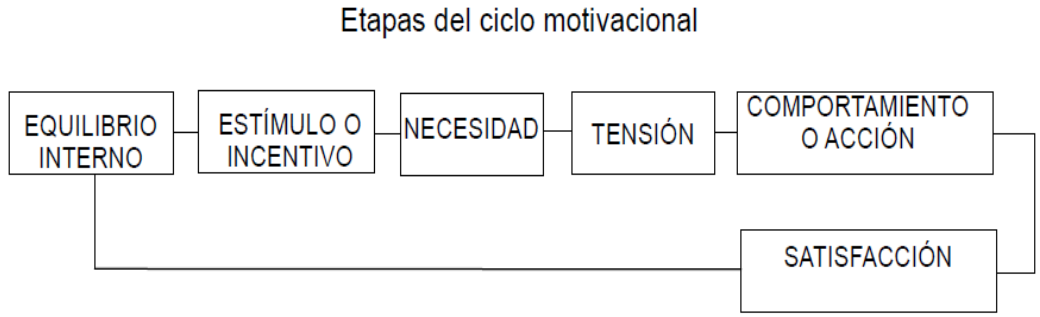


Figura 1. Etapas del ciclo motivacional. Chiavenato, 2000.
Toda satisfacción es básicamente una liberación de tensión que permite el retorno al equilibrio homeostático anterior.

El trabajar y estudiar, hoy en día es una ardua tarea, el combinar estas dos actividades requiere de gran esfuerzo. Sin embargo cada vez son más los jóvenes que tienen la inquietud de realizarlo. Los motivos son diversos, por lograr una independencia, ayudar a la economía familiar o por qué se quiere tener experiencia laboral y la oportunidad de desarrollar habilidades y competencias necesarias en su carrera universitaria, así como para la formación de su perfil de egreso. Por estudios previos se conoce que existen distintas razones, tanto para trabajar como para no hacerlo, mientras se estudia una carrera universitaria (Guzmán, 2004). Que algunos estudiantes universitarios trabajan durante sus estudios no es ninguna novedad ni en México ni en otros países (Planas y Fachelli, 2010). Por estudios previos sabemos que existen distintas razones, tanto para trabajar como para no hacerlo, mientras se estudia una carrera universitaria (Guzmán, 2004), estas razones se pueden sintetizar en las siguientes:

¿Por qué muchos estudiantes trabajan?
Por necesidad económica, ganar autonomía personal mediante la remuneración económica, adquirir experiencia/curriculum, los que estudian porque trabajan, o sea, ya trabajaban antes de estudiar.

¿Por qué muchos estudiantes no trabajan?
Para estudiar mejor, porque no les alcanza el tiempo (no olvidar que el tiempo de muchos, sobretodo muchas estudiantes, incluye el trabajo reproductivo), porque la organización de la carrera no se lo permite, porque la carrera ya les proporciona suficiente experiencia.

Estas razones, tanto las del trabajo como las del no trabajo, no son excluyentes y en muchos casos los estudiantes actuarán por razones múltiples o incluso intermedias. Se trata pues de conocer una realidad que es heterogénea y que se produce fuera del control y del espacio de las instituciones de educación superior, pero que influye en los procesos de formación e inserción profesional de sus egresados.

A quienes les fue mejor en su inserción profesional fue a los que trabajaron durante sus estudios en una ocupación con media o alta relación con la carrera que estudiaban, y a los que peor les fue, trabajaban en una ocupación con baja relación con su carrera, manteniéndose en una posición intermedia aquellos que sólo estudiaron. Estos resultados coinciden con los de otras investigaciones sobre el mismo tema en un contexto europeo (Navarro, 2013). La Subsecretaría de Educación Superior, en el año 2010 realizó un estudio nacional dirigido por el Dr. Rodolfo Tuirán acerca de los jóvenes y la educación el cual arroja el resultado de que el 10.9% de los jóvenes entre 12 y 29 años se encuentran en una situación educativa – ocupacional.

Figura 2. Jóvenes en una situación educativa ocupacional, La Gran Mayoría de los jóvenes se está formando o realizando alguna actividad productiva actualmente

Población de 12 a 29 años por grupo de edad según situación educativa–ocupacional, 2010

Grupo de edad	Total	Situación educativa-ocupacional					
		Estudian y trabajan	Solo estudia	Solo trabaja	No estudia, ni trabaja	% que no estudia ni trabaja	% que estudia y/o trabaja
Total	36,195,662	3,962,549	14,048,808	10,365,125	7,819,180	21.6%	**78.4%**
12 a 15	8,622,613	1,015,777	6,825,332	261,800	519,704	6.0%	94%
16 a 18	7,951,088	1,167,349	4,038,972	1,334,301	1,410,466	17.7%	82.3%
19 a 23	9,348,079	1,051,013	2,354,128	3,356,351	2,586,589	27.7%	72.3%
24 a 29	10,273,883	728,411	830,377	5,412,674	3,302,421	32.1%	67.9%

Figura 2, Jóvenes en una situación educativa ocupacional, Tuirán, Rodolfo 2010.

Según muestran los datos de la Encuesta Nacional de Juventud 2010, para ese entonces 11% de los jóvenes de entre 12 y 29 años en México estudiaban y también trabajaban. La condición de ser solo estudiante era bastante más frecuente, ya que representaba 39 % del total. Quienes solo trabajaban representaron 29 % y los que no estudiaban ni trabajaban constituían 22% de la población de este grupo etario. Así que de entrada, se puede afirmar que en México los jóvenes que estudian y trabajan, los que están en el foco de atención de este texto, representan una minoría.

La Organizaci6n Internacional del Trabajo (OIT), reconoce que la actual crisis del empleo de los jóvenes alcanza proporciones sin precedentes. También apunta que tener estudios universitarios ya no es pasaporte seguro a la ocupaci6n y mucho menos a los buenos empleos. Incluso, presenta datos que contradicen el postulado de que las probabilidades de tener mejores condiciones laborales se incrementan a medida que aumenta el nivel de estudios alcanzado (OIT, 2015). Las empresas valoran la iniciativa de los jóvenes por iniciar su trayectoria laboral desde que están realizando sus estudios, porque esto les permite adquirir experiencia y sumar información valiosa a su currículum.

METODOLOGÍA

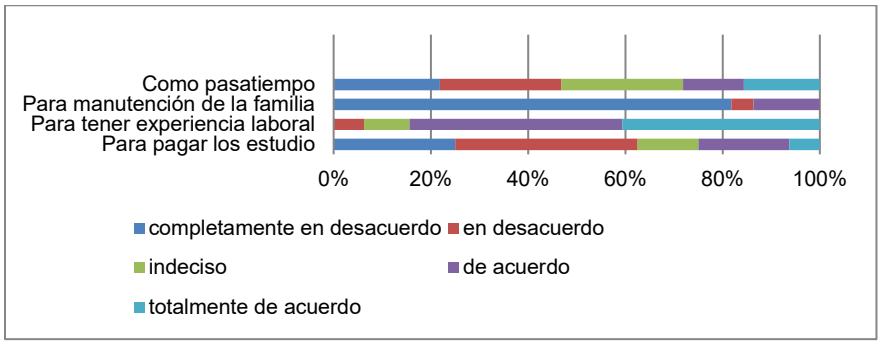
Esta es una investigación de campo, su diseño no experimental y el alcance de su estudio es de tipo descriptivo, ya que este tipo de estudios busca especificar las propiedades, características y los perfiles de

personas, grupos, o cualquier fenómeno que sea sometido a análisis. Es decir únicamente pretende medir o recoger información sobre las variables de estudio. (Hernández S.R. et.alt. 2006).
El instrumento de medición, fue una encuesta con escala basada en la de R. Likert. La población del estudio es 102 estudiantes de la carrera de Administración de Empresas, para obtener información sobre la motivación laboral y su influencia en el desempeño académico. Considerando como muestra a un total de 71 alumnos de la Facultad de Administración y Contaduría que laboran actualmente, considerando un margen de error del 5% y un nivel de confianza de 95%, la muestra es de un total de 71 personas a encuestar.

RESULTADOS

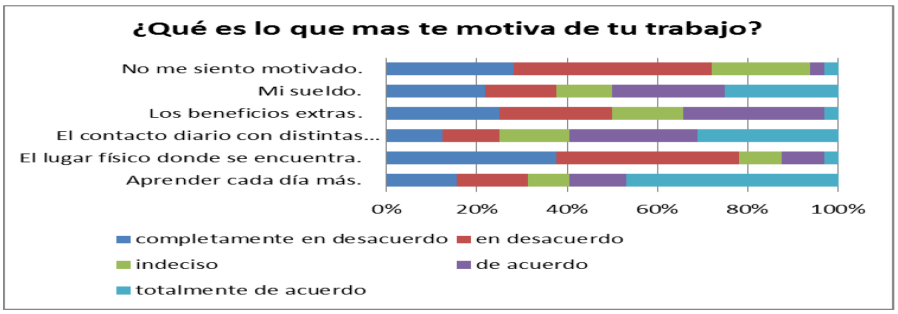
A continuación se muestran los resultados que arrojan las respuestas de los encuestados en las siguientes figuras:

Figura 1: Razón Por la Que Trabajan



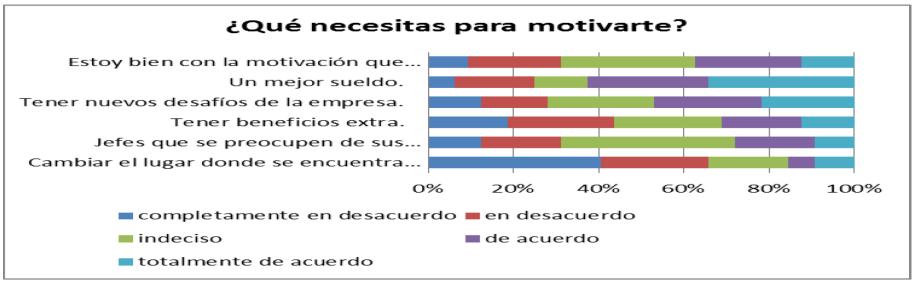
Un poco más del 80% de los encuestados están de acuerdo y totalmente de acuerdo que la principal razón por la que trabajan es para obtener experiencia laboral, y la razón menos votada con aproximadamente el 5% es la de pagar los estudios.

Figura 2: Que es lo que más te motiva de tu trabajo



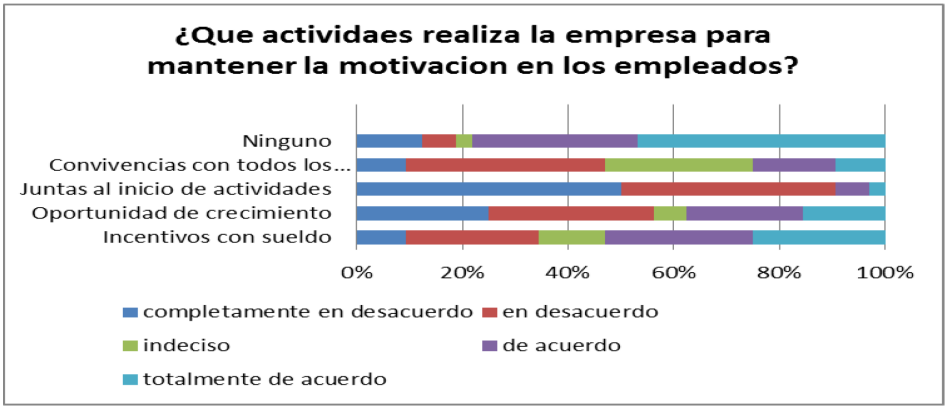
Los alumnos encuestados aproximadamente el 50% considera que el aprender cada día más es lo que los motiva a seguir con su trabajo, el siguiente factor que más motiva es el contacto diario con distintas personas con un 30%, el sueldo con un 25% y el 10% restante se divide en los beneficios extra, el lugar donde se encuentra y las personas que no se sienten motivadas.

Figura 3: Que Necesitas para Motivarte?



El 35% de los encuestados sugiere que un mejor sueldo es un factor motivante para desempeñar su trabajo, el 22% afirma que los nuevos desafíos son el factor motivante, y los beneficios extra con un 12% un 10% dice que está bien con la motivación que recibe, y el 24% restante se divide entre jefes que se preocupen por sus empleados y cambiar el lugar de trabajo.

Figura 4: Que Actividades realiza la empresa para mantener la motivación en los empleados



Aproximadamente el 45% de los encuestados comenta que no se realizan actividades de motivación en las empresas para las que laboran, el porcentaje restante reconoce que si se realizan actividades, el 25% son incentivos con sueldo, el 18% oportunidades de crecimiento, el 10% convivencias con todos los trabajadores, y el 2% restante con juntas al inicio de las actividades.

Figura 5: Si tu Trabajo no te Motiva, Crees que eso afecte en tu rendimiento académico

En este Figura se muestra como el 60% está completamente en desacuerdo con que la motivación sea un factor importante para su rendimiento académico. El 3% está en desacuerdo con esta pregunta, otro 3% está indeciso. 6 % está de acuerdo y el 28% está en total acuerdo.

Figura 6: Tu Trabajo se relaciona con lo que estas estudiando

De los alumnos encuestados el 79% trabaja en un puesto de acuerdo a la carrera que están estudiando. El 21 % restante no lo hace.

Con base en lo anterior, se puede afirmar que los trabajos que desempeñan el 79% de los estudiantes de la carrera de administración de empresas están estrechamente vinculados con1a carrera que estudian y representan, por lo tanto un inicio en sus inserciones laborales como futuros profesionistas.

En el escenario socioeconómico actual, en el que las tendencias del mundo productivo apuntan que la capacidad de aprender constituye una competencia laboral más valiosa que los conocimientos ya adquiridos, los procesos formativos desarrollados cotidianamente en la universidad, en todas y cada una de las carreras, son los que estarían brindando, o no, a las y los estudiantes las capacidades para desempeñarse con éxito en un puesto de trabajo.

Se ha pensado que, siendo aún estudiante, cuanto antes se ingresa al mercado laboral tendrá mayores posibilidades de desarrollo personal y aprendizaje. Si bien el estar laborando en puestos que no están relacionados con su carrera profesional les desmotiva un poco, esto no es determinante para afectar su desempeño académico, al contrario algunos estudiantes manifiestan que estudian para salir de esos puestos y tener lo que aspira su vocación.

El 50% de los alumnos que contestaron la encuesta, consideran que la razón por la que trabajan es por tener experiencia laboral y solo el 5% para pagar sus estudios. Es importante destacar que el alumno que trabaja desarrolla habilidades y competencias aún si el trabajo no está relacionado con su profesión, pero es un valor agregado que añadirá a su curriculum vitae.

BIBLIOGRAFIA

Ajello, A. M. (2003). La motivación para aprender. En C. Pontecorvo (Coord.), Manual de psicología de la educación (pp. 251-271). España: Popular.

Béduwé, C. y J. Planas (2003), Educational expansion and labour market, Luxemburgo, Office for Official Publications of the EuropeanCommunities.

Carr, R. V., J. D. Wright y C. J. Brody (1996), "Effects of high school work experience a decade later: evidence from the National Longitudinal Survey", en Sociology of Education, núm. 69, pp. 66-8

Chiavenato Idalberto, (2000), “Introduccion a la teoría general de la administración”, Quinta edición, México, Mc Graw Hill.

Garay, Sánchez Adrian de (2001), Los actores desconocidos. Una aproximación al conocimiento de los estudiantes, México, anuies.
Garay, Sánchez Adrián de (2009), ¿Y cuatro años después? De cómo los estudiantes de una generación transitan por la universidad México, Ed. Eón y UAM.

Guzmán, C. (2004), "Los estudiantes frente a su trabajo. Un análisis en torno a la construcción del sentido del trabajo", en Revista Mexicana de Investigación Educativa, vol. IX, núm. 22.

Hernández Sampieri R, Fernández Collado C. y Baptista Lucio P.(2006) Metodología de Investigación, Ed. McGraw-Hill. México. . 4ª Edición.

López Castañares Rafael (2012), Inclusión con responsabilidad social. Una nueva generación de políticas de educación superior, México, anuies.

Navarro, J. (2013), "Universidad y mercado de trabajo en Cataluña: un análisis de la inserción laboral de los titulados universitarios", Tesis doctoral, Departamento de Sociología, Universitat Autònoma de Barcelona.

Nonaka, I. (1991): "The knowledge-creating company". Harvard Business Review, Vol. 69, nº. 6, pp. 96-104.

Nonaka, I y Takeuchi, H. (1999): La organización creadora de conocimiento, México, D.F.:

Núñez, J C; Valle, A; Cabanach, R G; Rosario, P; Rodríguez, S; González-Pienda, J A; (2010). Motivación y Aprendizaje Autorregulado. *Interamerican Journal of Psychology,* 44() 86-97.

Planas, J. (2013a), "Los itinerarios laborales de los universitarios y la calidad de su inserción profesional", en Revista de la Educación Superior, vol. XLII, núm. 165, pp. 31-62.

Planas, J. y S. Fachelli (2010), Catalan universities as a factor of equity and professional mobility, Barcelona, aqu

Planas J., Coll Jordi e Isabel María Enciso Ávila, (2013), "Los estudiantes que trabajan: ¿tiene valor profesional el trabajo durante los estudios?", en Revista Iberoamericana de Educación Superior (ries), México, unam-iisue/ Universia, vol. V, núm. 12, pp. 23-45, http://ries.universia.net/index.php/ries/article/view/322 [fecha de última consulta febrero 10 de 2017].

Sanders, W.G. (2001): "Incentive alignment, CEO pay level, and firm performance: A case of "Heads I win, tails you lose?". Human Resource Management, Vol. 40, no. 2, pp. 159-170.
El papel de la motivación intrínseca sobre la transmisión de conocimiento y su efecto sobre la eficiencia. El caso de una organización sin fines de lucro. (PDF Download Available). Available from: https://www.researchgate.net/publication/5200971_El_papel_de_la_motivacion_intrinseca_sobre_la_transmision_de_conocimiento_y_su_efecto_sobre_la_eficiencia_El_caso_de_una_organizacion_sin_fines_de_lucro [accessed Marzo 10, 2017].

Santrock, J. (2002). Psicología de la educación. México: Mc Graw-Hill.

Tuirán Rodolfo Dr. (2010) Encuesta nacional de la juventud, Los jóvenes y la educación, Su secretaría de Educación Superior. Recuperado el 11 de enero del 2017 de: http://www.google.com.mx/url?sa=t&rct=j&q=&esrc=s&source=web&cd=8&cad=rja&uact=8&sqi=2&ved=0ahUKEwiantSsxfnPAhUJ6YMKHb8BBJAQFghNMAc&url=http%3A%2F%2Fwww.sep.gob.mx%

2Fwork%2Fmodels%2Fsep1%2FResource%2F2249%2F1%2Fimages%2Fvf-jovenes-educacion-ninis.
.pdf&usg=AFQjCNGcx3ifJLHkID7NBSQBI8FIxn8pLA&sig2=SlTL7GKoYDniRxlfDzs37w&bvm=bv.
136811127,d.amc

Trechera, J. L. (2005). Saber motivar: ¿El palo o la zanahoria? Consultado el 15 de febrero de 2017, de: http://www. psicologia-online.com/artículos/2005/ motivacion.shtml

BIOGRAFÍA

Clara Patricia Buentello Martínez es licenciada en Psicología, con Maestría en Psicología Laboral y candidata a Doctorado en Administración y Alta Dirección por la Universidad Autónoma de Coahuila. Labora como Profesora de tiempo completo impartiendo asignaturas de Investigación aplicada y Metodología en la facultad de Administración y Contaduría de la UAde C, es responsable del CA Ciencias Contables Administrativas.

Nemecio Lorenzo Valenzuela Salazar es Maestro en Administración y candidato a Doctor en Administración y Alta Dirección por la Universidad Autónoma de Coahuila. Labora como Profesor e investigador de tiempo completo impartiendo asignaturas como Planeación y Gestión de Recursos Humanos, Administración de RH e Investigación aplicada. Miembro activo del CA Ciencias Contables Administrativas.

Lilia Alanis Gómez es Contador Público con Maestría en Administración Pública, Labora como Profesor e investigador de tiempo completo impartiendo asignaturas como contabilidad intermedia, contabilidad financiera y presupuestos, Miembro activo del CA Ciencias Contables Administrativas.

EL SHOPPER MARKETING Y EL USO DE LAS TIC

Feibert Alirio Guzmán Pérez, Uniremington, Corporación Universitaria Remington
Luis Alfonso Pérez Romero, Uniremington, Corporación Universitaria Remington
Lucia Cristina Lizcano Flórez, Universidad Cuauhtémoc
Max Kenneth Flórez Guzmán, Deloitte And Touch

RESUMEN

El presente artículo de investigación, da cuenta de cómo las tecnologías de la información y la comunicación (TIC) introducen competencias digitales para transformar el mundo actual y de esta forma avanzar profesionalmente en el manejo de herramientas, la pertinencia de cada una de éstas y su aplicación al shopper marketing, bajo los principios de las 7P's: producto, precio, plaza, promoción presentación, personal y proceso, encasilladas en el marketing MIX donde philip kotler muestra en esencia la fortaleza de las mismas. Ahora bien, la estrategia del shopper marketing implica una relación directa en la toma de decisiones del consumidor, lo que hace necesario identificar un modelo donde la relación con el cliente, rompa las barreras tecnológicas, por lo tanto, el auge de las aplicaciones móviles, los software especializados hacen que las investigaciones en relación a las 4C's (Consumidor-con sus necesidades, costos, conveniencia y comunicación) y las 7P's sean cada vez más dinámicas e interactivas y más atractivas al consumidor final, permitiendo articular las ideas de negocio a partir del shopper marketing. La investigación se encuentra soportada por la teoría del Marketing MIX y del Marketing Relacional, desde el aspecto metodológico, la investigación es de corte descriptivo-explicativo y utiliza herramientas estadísticas multivariadas como el análisis factorial, la correlación de Pearson, la regresión múltiple y el análisis discriminante; después de hacer el análisis de los datos, se concluye que el marketing MIX proporciona elemento de causa efecto en el comportamiento de compra de los consumidores con el uso de las TIC.

PALABRAS CLAVES: Shopper marketing, TIC, y Marketing MIX

SHOPPER MARKETING AND THE USE OF ICTs

ABSTRACT

This research paper shows how information and communication technologies (ICTs) introduce digital competences to transform the world of today and thus to advance professionally in the management of tools, the relevance of each of them and their Application to the shopper marketing, under the principles of the 7P's: product, price, place, promotion presentation, staff and process, boxed in the marketing Mix where philip kotler shows in essence the strength of them. However, the strategy of shopper marketing involves a direct relationship in consumer decision making, which makes it necessary to identify a model where the relationship with the customer, break the technological barriers, therefore, the rise of mobile applications, Specialized software makes research in relation to the 4C's (Consumers-with their needs, costs, convenience and communication) and the 7P's increasingly dynamic and interactive and more attractive to the final consumer, allowing the articulation of business ideas from Of the shopper marketing. The research is supported by the theory of Marketing MIX and Relational Marketing, from the methodological aspect, the research is descriptive-explanatory and uses multivariate statistical tools such as factor analysis, Pearson correlation, multiple regression and analysis discriminating; After doing the analysis of the data, it is concluded that the marketing MIX provides element of cause effect in the behavior of purchase of the consumers with the use of the ICTs.

JEL: M3, M31, M15, Q11, Q55, O3, O32, O33

KEYWORDS: Shopper Marketing, icts, and Marketing MIX

INTRODUCCIÓN

Las aplicaciones móviles, hacen que las investigaciones en relación a las 4C's (Consumidor-con sus necesidades, costos, conveniencia y comunicación) y las 7P's sean cada vez más dinámicas e interactivas, lo que implica la necesidad de un modelo estratégico que integre las TIC en la decisión del consumidor final, para esto, el shopper marketing articula las ideas de negocio focalizando los recursos en las 4C's y las 7P's, bajo un análisis estadístico Multivariable en el que se identifican los factores, su correlación, co-variación y tendencia, para aplicación discrimínate.Sin embargo, la problemática que se presenta en los puntos de venta implican que e-commerce y la omnipresencia de la comunicación y el marketing ha llevado a las empresa a diseñar tácticas de promoción en tiempo real mientras el consumidor realiza sus actividades compra, esparcimiento, visita a las tiendas etc, lo que implica un marketing mix con GPS constante para la satisfacción de las necesidades del cliente durante un día. Es por tanto, que las TIC y las aplicaciones móviles de la era digital se sumergen en los postulados de Alvin Toffer, (1982) en función de la integración de la propuesta de valor relacionando al productor y el comercio al detal; Kotller lo evidencia en su enfoque de las 4 C's Vs 4 P's, lo que se articula al comercio electrónico en su terminología:

B2B (Business-to-Business): Empresas que comercian con otras empresas u organizaciones.
B2C (Business-to-Consumer): Empresas que comercian con consumidores. Es el más habitual.
B2G (Business-to-Government): Empresas que comercian con instituciones del gobierno.
C2C (Consumer-to-Consumer): Comercio entre particulares, es decir, consumidores que compran y venden a otros clientes.
C2B (Consumer-to-Business): Consumidores que venden a negocios, muy popular en productos de segunda mano.

Sin embargo, la estrategia de marca se correlaciona con estos postulados mencionados del e-commerce con el objetivo de Integrar las TIC, bajo el marco metodológico del shopper marketing para tiendas departamentales en el ejercicio práctico de las 4C's y las 4P's y de esta forma identificar la necesidad del cliente ver Figura 1, la cual se toma como punto de partida del proceso de la compra culminando con la satisfacción del cliente y el seguimiento para la fidelización o la recompra, igualmente, las TIC con tecnologías móviles, redes sociales, análisis de big data y minería de datos proporciona cada día nuevas formas para atrapar el dinero y el tiempo de los compradores en beneficio de la rentabilidad de las tiendas ubicadas por departamentos.

Figura 1: Estrategia de Marca

Fuente. https://www.customfitonline.com/media/113298/brandstrategymarketing.jpg

En los últimos veinte años la presencia de las TIC en las actividades de compra y venta del consumidor final, se han ido integrando para generar valor tanto al comprador como al vendedor, por ejemplo, eficiencia en la operación de la venta, inventarios, la optimización de los costos y el tiempo en los que incurre el consumidor para adquirir sus productos o servicios. Igualmente, esta integración de las TIC en Shopper marketing facilita el proceso de compra y venta, mejorando la experiencia de las partes involucradas, potencializando los beneficios y la propuesta de valor que impactan tanto en el consumidor como en las tiendas departamentales, influyendo en el servicio, como la presentación, el personal y el proceso y las variables propias del marketing MIX desde la perspectiva empresarial como producto, precio, plaza y promoción o desde la perspectiva del prosumidor como consumidor (necesidades Vs producto), (costo Vs precio), (conveniencia Vs plaza) y (comunicación Vs promoción).

REVISIÓN DE LITERATURA

Según Vranica (2008), las actividades del Shopper Marketing, comienzan con el primer pensamiento de compra por parte del consumidor, seguido del proceso de búsqueda y elección real del producto en el punto de venta, de ahí la importancia de las actividades del marketing mix bajo el enfoque de las 4 C (producto-Consumidor, precio-Costos, plaza-Conveniencia y promoción-Comunicación), inmerso en el proceso de la compra desde el inicio (necesidad y motivación), ejecución (conducta de compra y actividades en el punto de venta) y seguimiento (satisfacción, recompra y recomendación), para planificar y conducir todas las actividades de marketing integradas con las TIC que influyen en los compradores con un acercamiento sistemático del comprador en todo el proceso de la compra dentro y fuera de la tienda. (Shankar 2011)

El modelo de negocio del Shopper Marketing vá más allá de las simples estrategias de Pull y Push del marketing, publicidad en el punto de ventas, enfoque a los indicadores de ventas y desempeño de las tiendas, al poder de la marca y a la fidelización de los clientes, entre otros; este modelo se debe centrar en las necesidades e intención de compra del consumidor para construir experiencias de compra que permita seguir al comprador en todos los canales y medios disponibles para mantener relación con los compradores. Se trata de la comunicación con los compradores dentro y fuera de la tienda, en cualquier momento y en cualquier lugar, lo que influye significativamente el perfil de la actividad de promoción de ventas (Gilbride et al., 2013). En estos tiempos se observa un constante bombardeo publicitario y de promoción hacia los compradores lo que dificulta la toma de decisión de compra en el punto de venta. De ahí la urgencia de integrar las TIC en el marketing para diseñar tácticas de marketing antes, durante y después del proceso de compra: tácticas de BTL, intercambio constante de contenido, actividades constantes de marketing digital, abordaje sistemático del comprador. (Egol et al 2013)

Es necesario tener un conocimiento detallado de los compradores dentro y fuera de la tienda como sus ideas, creencias, actitudes, costumbres, valores y expectativas de los compradores por medio de técnicas de investigación como escaneo de datos, datos de programas de fidelidad, entrevistas en la tienda, investigaciones etnográficas, encuestas en línea, paneles de consumidores y grupos focales para identificar sus necesidades, deseos y demanda de productos y servicios como satisfactores de valor superior para ellos durante y después de la compra. Con esa información se podrá crear el concepto de comercialización en el punto de venta bajo el marco de referencia del prosumidor y del marketing mix desde la perspectiva de los compradores (Consumidor con sus necesidades, costo, conveniencia y comunicación)

Es necesario identificar los factores influenciadores en todas las fases de la compra para construir el marketing mix y el proceso de la venta en cooperación con los grupos de interés: consumidor, tienda, mayorista y productor. (Silveira y Marreiros 2014) La esencia del modelo de negocio es identificar las necesidades y comprender al consumidor, para construir las actividades de comercialización que generen valor al consumidor en el punto de venta, centrarse en proporcionar una experiencia de compra positiva, mejora de las ventas y beneficio para todas las partes involucradas como el comprador, minorista y

Proveedor

Según Wyner (2011) y Pincott (2012) el shopper marketing representa una actividad sistémica e interactiva centrada en el comprador antes de entrar a la tienda de compra y dentro del punto de venta, por lo que es importante la congruencia, coherencia y consistencia, entre la comunicación externa e interna de la tienda con gran énfasis en los medios de comunicación tipo BTL, comunicación dinámica entre los minosristas y los compradores. Las TIC, el internet y la aplicación de la telefonía móvil inteligente, ha permitido construir un acercamiento de las actividades del marketing con el consumidor fuera y dentro de la tienda o punto de venta, con datos que se integran en información para la toma de decisión oportuna y efectiva. Se está viviendo la era de la sobreinformación del consumidor. (Shankar y Balasubramanian, 2009; Verhoef et al., 2007). Los compradores realizan el ejercido de comparación constante de ofertas, precios y promociones expuestas en los medios de comunicación, como motivadores e impulsores para visitar el punto de venta y constatar lo publicitado con la oferta real del punto de venta. (Interbrand 2015)

La necesidad del cliente se toma como punto de partida del proceso de la compra culminando con la satisfacción del cliente y el seguimiento para la fidelización o la recompra. El comprado sigue en una serie de pasos y actividades interconectadas para adquirir los productos/servicios, que se hacen necesarios identificar y mapear para facilitar el diseño del proceso de la compra/venta en el punto de venta, conocido como ruta de compra/venta (Deherder y Blatt 2011; Crawford 2012; Karolefski 2012). Este proceso de compra/venta incluye los siguientes pasos: reconocer la necesidad del comprador, identificar la heurística del comprador, pasos que sigue para informarse y recopilar las ofertas para satisfacer las necesidades, evaluación de alternativas disponibles, compra y evaluación. El análisis del proceso de compra/venta en el punto de venta es un descubrimiento de opciones desde la perspectiva del cliente para construir ofertas que impacten en la satisfacción y retención de los clientes con la integración de las TIC y tácticas de marketing para influenciar a los compradores. El comprador debe ser monitoreado de manera constante para integrar la evolución de las necesidades en el co-diseño de la oferta de valor y la experiencia de compra integrada al plan táctico del marketing mix.

METODOLOGÍA

La investigación se encuentra soportada por la teoría del Marketing MIX y del Marketing Relacional, desde el aspecto metodológico, la investigación es de corte descriptivo-explicativo y utiliza herramientas estadísticas multivariadas como el análisis factorial, la correlación de Pearson, la regresión múltiple y el análisis discriminante ver Tabla 1; después de hacer el análisis de los datos, se concluye que el marketing MIX proporciona elemento de causa-efecto en el comportamiento de compra de los consumidores por medio de las TIC. La estadística inferencial establece que si obtenemos una muestra representativa de la población, entonces con los resultados es posible llevar a cabo generalizaciones sobre el conjunto total de sus elementos. Lo que hace necesario emplear una técnica de muestreo aleatorio simple de una población finita que visita la tienda departamental con la finalidad de determinar el nivel de integración de la intención de compra y venta digital. Dado que es una investigación inductiva, aplicada y práctica, con un nivel de profundidad descriptivo, correlacional y explicativo se profundiza en las particularidades de las variables independientes (las 4C's, el Marketing MIX y las variables propias de los individuos), dependientes (ventas e intención de compra digital) y su frecuencias, sustentando el descubrimiento de hechos actuales, perceptivos y prospectivos en relación de las TIC en el shopper marketing, donde se ve la covariación o correspondencia entre estas situaciones con la finalidad de descubrir su validez con el objetivo de aplicar las TIC con técnicas Multivariables en donde se reafirma la integración de las TIC, bajo el marco metodológico del shopper marketing, con enfoque en el marketing MIX, las 4 C's y 7P's, para una tiendas departamental del centro de Medellín-Antioquia.

Tabla 1: Análisis Multivariable

ANÁLISIS	Variables Dependientes (V_D) e Independientes (V_I)
REGRESIÓN MÚLTIPLE.	$\boldsymbol{V_D}$ Métrica $\boldsymbol{V_I}$ 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.	$\boldsymbol{V_D}$ No Métrica; $\boldsymbol{V_I}$ 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).*

RESULTADOS

Aplicando la metodología descrita se plantean cinco fases con la finalidad de obtener las tendencias y probabilidades que el marketing MIX proporciona a las TIC cómo elementos de causa efecto en el comportamiento de compra de los consumidores cada uno de los modelos Multivariables descritos en la tabla 1 permiten seleccionar factores que presentan un valor propio mayor que uno y que explique la variabilidad del conjunto de dichas probabilidades. Dado que es una investigación de campo descriptiva para diseñar el modelo de integración de las TIC con el shopper marketing en este primer estudio se realiza el esqueleto para una futura interpretación estadística en donde la investigación se realizara en cinco fases debidamente interrelacionadas entre sí de las cuales para éste artículo se cumple con las dos primeras:

Fase 1: Fuentes Secundarias de Información

Fuentes secundarias de información para reafirmar el planteamiento del problema y las hipótesis, así como, el marco metodológico del shopper marketing integrado con las TIC las 4C's y las 7P's. Fase 2: Fuentes primarias de investigación. Diseño de los instrumentos de medición, para la entrevista directa y estructurada al gerente y sub Gerente de la tienda departamental.Diseño del instrumento de medición, tipo cuestionario estructurado que se aplicara a una muestra representativa de los clientes de la tienda departamental seleccionada para este estudio.Compilación de software y hardware asociado al shopper marketing y las TIC.BDiseño del modelo de negocio y de operación de las TIC en el Shopper Marketin.

Fase 3: Trabajo de Campo

Aplicar el cuestionario a una muestra de 250 consumidores en análisis de la tienda departamental estudiada

Realizar la entrevista de profundidad al gerente, director de piso, director de TI y a cinco empleados responsables de los departamentos.

Observación directa y estructurada a los clientas seleccionados de manera aleatoria simple (seleccionar uno de cada cinco), bajo el esquema de seguimiento del cliente, desde el momento que ingresa a la tienda.

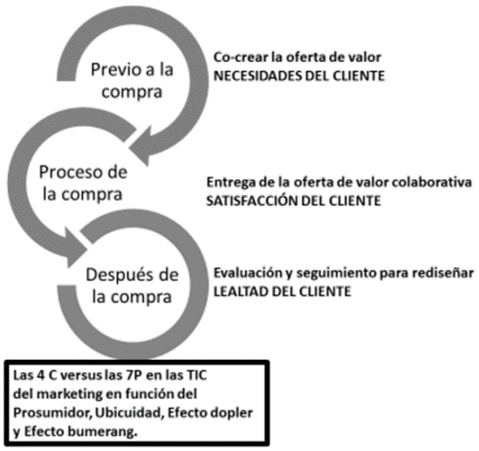
Fase 4: Análisis y resultados.

Fase 5: Propuesta del modelo de integración de las TIC con el shopper marketing.

CONCLUSIONES

El Shopper marketing es una actividad comercial desde la perspectiva de la filosofía del marketing en el punto de venta para entregar el producto adecuado, con el precio dispuesto a pagar, la promoción que genere valor y la comunicación óptima para el comprador en tiendas departamentales u otro tipo de tiendas. El Shopper Marketing tiene su inicio del proceso en actividades previas a la compra del consumidor como identificar de manera explícita la necesidad de compra, para co-crear la oferta de valor, definir el proceso de la compra y las actividades a realizar después de la compra. Ver figura 4

Figura. 1: Proceso del Shopper Marketing Para Integrar las TIC



Fuente: Aportación de los autores de esta publicación

Concluyendo, el Shopper Marketing es una alternativa del marketing tradicional que enfatiza al comprador como un foco natural de cooperación entre el minorista y los proveedores, para mejorar la experiencia de compra del consumidor ampliando los puntos de influencia necesarios para potencializar el proceso y la conducta de compra de los consumidores bajo el esquema de la satisfacción del cliente y la ubicuidad del marekting. Se centra en las necesidades del cliente y mapeo del proceso de la compra: Inicio de la compra, ejecución de la compra, cierre y seguimiento de la compra. Finalizando con la validación interna y externa para el diseño del modelo de integración de las TIC con el Shoper Marketing lo cual indica gran fortaleza en el uso de las tecnologías que impactan positivamente en los aspectos financieros de las tiendas departamentales y la relación con los clientes, por la esquematización de las acciones de compra y venta.

BIBLIOGRAFÍA

Angrisani, C. (2015), Study: Shopper marketing spending doubles, [available at: http://supermarketnews.com/marketing/study-shopper-marketing-spendingdoubles#ixzz3VEeI9Shq, accessed: 26.09. 2015.]

Bucklin, R., Lattin, J.(1991), A two-state model of purchase incidence and brand choice. Marketing Science, Vol. 10, No. 1, pp. 24-39.

Crawford, L. (2012). The Shopper Economy. McGraw Hill, NY.

Deherder, R., Blatt, D. (2011), Shopper Intimacy. Pearson Education, FT Press, New Jersey.

Egol, M., Sarma, R., Sayani, N. (2013), Reimagining shopper marketing: Building brands through omnichannel experiences. Strategy & pwc, p.10, [available at: http://www.strategyand.pwc.com/global/home/what-we-think/reports-whitepapers/article-display/reimagining-shopper-marketing, accessed: 10.10. 2015.]

Gilbride, T.J., Inman, J.J., Stilley, K.M. (2013).What Determines Unplanned Purchases?: A Model Including Shopper Purchase History and Within-Trip Dynamics. Wharton School – University of Pennsylvania. [available at: https://marketing.wharton.upenn.edu/mktg/assets/File/Dynamic%20Effects%20in%20Unplanned%20Purchase%20Behavior%202-18-13.pdf, accessed: 07.10.2015.]

Inman, J.J., Winer, R.S., Ferraro, R. (2009), The Interplay among Category Characteristics, Customer Characteristics, and Customer Activities on In-Store Decision Making. Journal of Marketing, Vol. 73, No. 5, p.19-29.

Inman, J.J., Shankar, V., Ferraro, R. (2004). The Roles of Channel-Category Associations and Geodemographics in Channel Patronage. Journal of Marketing, Vol. 68, No. 2, pp. 51-71.

Interbrand - The science of shopper insights (2015), [available at: http://www.interbranddesignforum.com/wordpress/category/shopper-sciences/, accessed: 20.09.2015.]

Hui, S. K., Huang, Y., Suher, J., Inman, J. (2013), Deconstructing the "First Moment of Truth": Understanding Unplanned Consideration and Purchase Conversion Using In-Store Video Tracking. Journal of Marketing Research, Vol. 50, No.4, pp. 445-462.

Hoyt, C. (2006), Shopping for Consumers. Available at: http://hubmagazine.com/archives/the_hub/2006/may_jun/the_hub12_hoyt.pdf

Karolefski, J. (2012), The Essentials of Shopper Technology. Shopper Technology Institute, Outskirtpress, Denver-Colorado.

Mohan, G., Sivakumaran, B. & Sharma, P. (2013), Impact of store environment on impulse buying Behaviour. European Journal of Marketing, Vol. 47, No. 10, pp. 1711– 1732.

Neff, J. (2008). Pick a product: 40% of public decide in store. Advertising Age, July 28. p. 31.

Nordfalt, J. (2009), Unplanned Grocery Purchases: The Influence of the Shopping Trip Type Revised. Journal of Consumer Behaviour, Vol. 8, No.1, pp. 1-13.

Pincott, G. (2012), Point of view on shopper marketing. In Shopper Marketing: How to Increase Purchase Decisions at the Point of Sale, 2nd ed., Stahlberg, M., Maila,V. (Eds.), Kogan page, London, pp. 9-12

Sansolo, M. (2012), Logic inside the mind of the shopper. In Shopper Marketing: How to Increase Purchase Decisions at the Point of Sale, 2nd ed., Stahlberg, M., Maila,V. (Eds.), Kogan page, London, pp. 39-44

Shankar, V., Balasubramanian, S. (2009), Mobile Marketing: A Synthesis and Prognosis. Journal of Interactive Marketing, Vol. 23, No. 2, pp. 118-129.

Shankar, V., Kushwaha, T.L. (2010), An Empirical Analysis of Cross-Channel Effects in a Multichannel Environment. Working Paper, College Station: Texsas A&M University.

Shankar, V. (2011). Shopper Marketing, Marketing Science Institute, Cambrige, Massachusetts.

Shankar, V., Alladi, V., Hofacker, C., Naik, P. (2010/b), Mobile Marketing in the Retailing Environment: Currena Insights and Future Research Avenues. Journal of Interactive marketing, Vol. 20, No. 2, pp.111-120.

Shankar, V., Inman, J.J., Mantala, M., Kelley, E., Rizley, R. (2011), Innovations in Shopper Marketing: Current Insightes and Future Research Issues. Journal of Retailing, Vol. 87, Supplement 1, pp. 29-42.

Shankar, V., Venkatesh, A., Hofacker, C. (2010/a), Mobile Marketing in the Retailing Environment: Current Insights and Future Research Avenues. Journal of Interactive Marketing, Vol. 24, No. 2, pp. 111-120.

Sinha, P., Uniyal, D. (2005), Using observational research for behavioural segmentation. Journal of Retailing and Consumer Services, Vol. 12, No. 1, pp. 35–48.

Verhoef, P. A., Neslin, S. A., Vroomen, B. (2007). Multichannel customer management: Understanding the research-shopper phenomenon. International Journal of Research in Marketing, Vol. 24, No.2, pp. 129–148.

Vranica, S. (2008). Team Unilever-The ultimate shopper insight is that sales and marketing need to think as one. The Wall Street Journal, [available at: http://hubmagazine.com/html/2008/may_jun/unilever.html accessed: 20.09.2015.]

Wyner, G. (2011), Shopper Marketing. Journal of Marketing management, Vol. 20, No. 1, p. 44-47

RECONOCIMIENTO

Los autores agradecen el apoyo financiero a la Corporación Universiatia Remington. Asimismo, agradecen a la Vicerrectoría de investigación y la decanatura de la Facultad de Ciencias Empresariales. Los cuales contribuyeron en la participación de esta ponencia.

BIOGRAFIA

Feibert Alirio Guzmán Pérez, Ingeniero de Sistemas, Especialista en Gerencia Informática, Maestrando en Educación (2017). Docente Investigador de la Corporación Universitaria Remington (Grupo Investigación: Mundo Organizacional y Capital Contable)

Luis Alfonso Pérez Romero, PhD. en Administración con especialidad en Mercadotecnia. Consultor Investigador de la Corporación Universitaria Remington.

Lucia Cristina Lizcano Flórez, Candidata a PhD, en Ciencias Sociales, Magister en Big Data, Magister en Políticas, Publicas. Docente Investigadora de la Universidad Cuauhtémoc

Max Kenneth Flórez Guzmán, Administrador de Negocios Internacionales, Auditor de Deloitte and Touch Colombia

PORTAFOLIO EFICIENTE DE INVERSION PARA EL MERCADO INTEGRADO LATINOAMERICANO

Jeniffer Andrea López Novoa, Corporación Universitaria Minuto de Dios
Julio César Chamorro, Corporación Universitaria Minuto de Dios S.P

RESUMEN

La integración regional es el proceso por el cual diferentes países deciden articularse con los objetivos de enfrentar mejor los choques externos; financiar mejor la inversión, al enriquecer la oferta de instrumentos financieros; mejorar la productividad de las empresas y diversificar los riesgos de los inversionistas. El proceso de integración se puede dar a nivel político, social, cultural, económico y financiero; en este último aspecto, los mercados con características similares se integran para lograr un desarrollo financiero que implica que instituciones financieras extrajeras puedan ofrecer sus servicios en algunos países vecinos, entre los cuales se destaca el mercado de valores. Uno de estos acuerdos es el Mercado Integrado Latinoamericano (MILA) que hace parte de la Alianza Pacifica, en la cual participan las bolsas de valores de Chile, Perú, Colombia y México; el cual busca integrar y generar un mercado más diversificado, más eficiente y con más oportunidades de negociación de títulos de renta variable. Por lo tanto, el presente trabajo tiene como objetivo encontrar un portafolio óptimo basado en el modelo de Harry Markowitz para el MILA.

PALABRAS CLAVES: Integración Financiera, Portafolio Eficiente, Activos Financieros

EFFICIENT INVESTMENT PORTFOLIO FOR THE LATIN AMERICAN INTEGRATED MARKET

ABTRACT

Regional integration is the process by which different countries decide to articulate themselves with the objectives of better facing external shocks; Better financing investment by enriching the supply of financial instruments; Improve business productivity and diversify investor's risk. The integration process can take place on a political, social, cultural, economic and financial level; In this last aspect, markets with similar characteristics are integrated to achieve a financial development that means that foreign financial institutions can offer their services in some neighboring countries, among which the stock market stands out. One such agreement is the Latin American Integrated Market (MILA), which is part of the Pacifico Alliance, in which the stock exchanges of Chile, Peru, Colombia and Mexico participate; Which seeks to integrate and generate a more diversified, more efficient market with more trading opportunities for equities. Therefore, the present work aims to find an optimum portfolio based on the Harry Markowitz model for MILA.

KEYWORDS: Financial Integration, Efficient Portfolio, Financial Assets

INTRODUCCIÓN

La integración regional es el proceso por el cual diferentes países deciden articularse con los objetivos de enfrentar mejor los choques externos; financiar mejor la inversión, al enriquecer la oferta de instrumentos financieros; mejorar la productividad de las empresas y diversificar los riesgos de los inversionistas. El proceso de integración se puede dar a nivel político, social, cultural, económico y financiero; en este último aspecto, los mercados con características similares se integran para lograr un desarrollo financiero que

implica que instituciones financieras extrajeras puedan ofrecer sus servicios en algunos países vecinos, entre los cuales se destaca el mercado de valores. Uno de estos acuerdos es el Mercado Integrado Latinoamericano (MILA) que hace parte de la Alianza Pacifica, en la cual participan las bolsas de valores de Chile, Perú, Colombia y México; el cual busca integrar y generar un mercado más diversificado, más eficiente y con más oportunidades de negociación de títulos de renta variable. Por lo tanto, el presente trabajo tiene como objetivo encontrar un portafolio óptimo basado en el modelo de Harry Markowitz para el MILA. El primer capítulo presenta la teoría de portafolio eficiente de Markowitz (1952), en el cual se describe como llegar al portafolio eficiente; En el segundo capítulo se presenta una descripción del Mercado Integrado Latinoamericano (MILA) y de los países que lo conforman en la actualidad; El tercero muestra los estudios recientes donde han trabajo, bien sea, con el modelo de Markowitz, el MILA o ambos; En el cuarto se presenta un breve resumen de la metodología usada en este proyecto; En el quinto se presentan los resultados que se obtuvieron en la investigación y finalmente en el sexto se presentan las conclusiones obtenidas.

Teoria del Portafolio Eficiente de Harry Markowitz

Harry Markowitz, reconocido economista, ganador del premio nobel en esta misma área en 1990, publica en 1952 un artículo en el *Journal of Finance* llamado *Portfolio Selección,* en este estudia el proceso de selección de un portafolio eficiente de inversión, esta selección de divide en dos etapas, la primera empieza con la observación y la experiencia del inversionista y termina con las expectativas del comportamiento futuro de los valores. La segunda etapa comienza con las expectativas y finaliza con la selección del portafolio. Markowitz en el artículo se enfoca en la segunda etapa donde se hace la selección del portafolio. Para esto aconseja que el inversor debería analizar en su portafolio tanto los rendimientos esperados, como el riesgo de ella, Markowitz estudia este mediante la regla de "valor esperado – varianza", en la cual el inversor termina eligiendo entre las mejores opciones. Aplicando la regla de la diversificación, en donde no es aconsejable poner todo el capital en un solo valor o activo, ya que el riesgo es mayor, es mejor dividir el dinero en dos o más valores, aunque las posibles combinaciones son demasiadas, a lo que Markowitz llega con su estudio es una "curva de frontera eficiente", donde disminuyen las posibilidades manteniendo la regla del menor riesgo con la mayor rentabilidad posible, siempre y cuando los activos o valores invertidos no estén altamente correlacionados, porque de nada sirve que cuando los dos activos suban se gane, pero si bajan, ambos lo hacen y se presentaría una gran pérdida del capital del inversionista.

Los activos o valores pueden bajar su precio por dos tipos de riesgo, el sistemático y el no sistemático. El primero se relaciona con el mercado y a los cambios en la economía, significa que es un factor externo a la empresa y por lo tanto no se puede compensar con la diversificación de activos. El segundo se relaciona con el riesgo interno, o sea al interior de la empresa u organización, este a diferencia del anterior si es posible mitigarlo con la diversificación de activos, porque si una de las compañías en las que se ha invertido, tiene algún tipo de problema, como huelgas, cambios tecnológicos, entre otros, se espera que a la(s) otra(s) no le(s) suceda igual. Así que entre más activos se invierta más es posible reducir el riesgo no sistemático.

El Mercado Integrado Latinoamericano (Mila)

El mercado Integrado Latinoamericano (MILA) es el resultado del acuerdo firmado en el 2009 entre la bolsa de Comercio de Santiago (Chile), la bolsa de valores de Colombia y la Bolsa de valores de Lima (Perú), así como de los depósitos DECEVAL, DCV y CAVALI. En el 2011 el MILA entro en operación buscando integrar y generar un mercado más diversificado, más eficiente y con más oportunidades para la negociación de títulos de renta variable. En el 2014 se unió la Bolsa Mexicana de Valores e INDEVAL al MILA, logrando que sea aún más atractivo para los inversionistas tanto locales como extranjeros que se interesen en el crecimiento latinoamericano y los diferentes instrumentos y productos financieros que ofrece este (MILA, 2017).

Colombia: La Bolsa de Valores de Colombia (BVC) es una compañía privada y la principal en negociaciones y operaciones de los valores en Colombia, se caracteriza por su crecimiento en la última década y de esta manera ayudando al crecimiento económico del país. La BVC ofrece plataformas de negociación para mercados de acciones, renta fija y derivados estandarizados, además está comprometida con la sostenibilidad participando de manera voluntaria en iniciativas con la ONU y otras organizaciones. Su principal indicador es el Colcap (BVC, 2017).

Chile: La Bolsa de Santiago es referente por su excelente y oportuno servicio en tanto inversionistas nacionales como extranjeros, además se caracteriza por la educación financiera que ofrece a la comunidad interesada en entrar al mundo bursátil desde estudiantes hasta profesionales por medio de diferentes actividades y herramientas. Su principal indicador es el IPSA (Bolsa de Santiago, 2017).

México: La bolsa Mexicana de Valores ofrece servicios integrales para la operación y post-operación del mercado de valores y derivados apoyada por una moderna y vanguardista infraestructura tecnológica. Se caracteriza por pensar y fomentar en la expansión y prepararse para ser más competitivo en el mercado a través de servicios de excelente calidad como lo son instalaciones y mecanismo de fácil acceso, mantener información actualizada y veras, entre otros. Su principal indicador es el IPC (BMV, 2017).

Perú: La Bolsa de Valores de Lima cuenta con un mercado de valores dinámico que se encuentra creciendo de igual manera que Perú. Se caracteriza por ofrecer servicios continuos, organizados y transparentes creando un grupo económico sólido que pretende abrirle puertas a la bolsa de Lima y así mismo al país de Perú. Su principal indicador es el S&PPG (Peña, 2013).

Antecedentes

Cantor (2015) como objetivo principal determinar los factores fundamentales que expliquen de manera significativa el retorno de un grupo de acciones que pertenecen al MILA por medio de un modelo cuantitativo, con el fin de generar estrategias de inversión donde se logre un mayor retorno, y concluyó que es posible determinar los factores de riesgo que influyen en el retorno de las acciones del MILA a través del modelo utilizado, y con este lograr un retorno superior al del índice de referencia y disminuyendo el riesgo. Esto ayuda al inversionista a identificar mejor las acciones en las cuales va a invertir, además se anticipa en ajustes de precio, lo cual se traduce en una ventaja sobre el mercado. Por otra parte, García (2012) realizó un análisis entre la comparación de las rentabilidades entre los fondos de inversión (carteras colectivas) y las acciones. Para esto se construye y selecciona portafolios de inversión localizados en la frontera eficiente de cada clase de activo, además se analizan los costos transaccionales y por comisiones asumidos en ambos casos, esto para llegar a las rentabilidades finales de cada uno, y obtuvo como resultado que las carteras colectivas son instrumentos financieros muy atractivos para invertir, para diversificar y para conformar portafolios, ya que a diferencia de las acciones, estas poseen riesgos bajos y menos costos de transacción y comisión, además de no tener que administrar los movimientos a diario. Claro que lo anterior solo aplica para el corto plazo, ya que es posible que al largo plazo el portafolio de acciones logre recuperar todos los costos mencionados.

Uribe Gil y Mosquera (2014) evaluaron el impacto de la eficiencia de un portafolio del nuevo mercado del MILA. El análisis se basa en una construcción del indicador de Sharpe con frecuencia mensual, con datos diarios, para los índices de los 3 países (Chile, Perú y Colombia), en especial los resultados del mercado colombiano, y se encontró que la entrada del MILA provoco un incremento en la eficiencia del portafolio de acciones colombiano, debido al aumento de oportunidades de diversificación. Para el mercado colombiano se recomienda una mayor proactividad en su Bolsa de Valores, con el fin de promover la dinámica de inversión y así la eficiencia y diversificación de los mercados de acciones del resto de países involucrados en el nuevo acuerdo. En otro estudio Martinez et, al. (2014) analizaron el desarrollo, normas, comportamiento, funcionamiento, acciones involucradas del MILA, integración de las bolsas de Chile, Perú

y Colombia, las ventajas que trae para los valores de cada uno de estos países. En el estudio encontraron que el MILA ofrece más oportunidades tanto a inversionistas como a emisores por medio de la diversificación de los portafolios, lo que significa un portafolio más amplio debido a que cada uno de los países ofrece diferentes alternativas de inversión. Además este mercado se consolido regionalmente en su primer año, por su gran impacto frente a la liquidez, diversificación del riesgo y mayor oferta en el mercado de capitales. Aunque se presentan barreras para esta integración como la convertibilidad de moneda, las regulaciones, costos de transacción, diferencia en los sistemas de negociación, liquidez y compensación, entre otras.

Peña (2013) analizó la rentabilidad de un portafolio de inversión constituido por valores que pertenecen al MILA, donde se evalúa valores de renta variable y de allí se construye el portafolio con las principales acciones del MILA y de la Bolsa Mexicana de Valores y se hace la comparación correspondiente. Concluye que la diversificación reduce considerablemente el riesgo de mercado, por lo que el MILA se vuelve una opción muy atractiva para los inversionistas. Si la Bolsa mexicana entrara a este acuerdo los estándares de riesgo no se verían afectados y la rentabilidad se incrementaría. Torres & Camargo (2012) plantearon identificar estrategias mediante la creación de instrumentos financieros que destaquen las fortalezas y reduzcan las debilidades de Colombia en el MILA al mismo tiempo que gestionan el riesgo, asimismo identificar las debilidades y fortalezas de los otros países integrantes y concluyeron que si los países del MILA no aprovechan sus fortalezas, la integración no será del todo optima, como se tenía pensado, además esto impide que se desarrollen las empresas de dichos países como se quiere. Por esta razón se consideran importante los instrumentos financieros que impulsen la inversión de personas naturales, quienes buscan mayor rentabilidad, con una baja exposición al riesgo.

En un análisis del modelo de selección de portafolio y optimización de Markowitz y el modelo de Sharpe, conocido como el modelo CAMP, Valderrama (2014) construyeron una estrategia de inversión y por tanto dar algo de certidumbre al inversor, y evidenciaron que el modelo funciona en un periodo de tiempo determinado y este es muy susceptible a cualquier cambio inesperado en los precios, lo que significa que no cubre el riesgo sistemático por completo, además de que el mercado se está presentando cada vez más incierto, es necesario construir una buena estrategia de inversión. Zarate (2016) Analizó los principales índices bursátiles del MILA con el fin de saber si existen propuestas interesantes de inversión en este mercado, además de sugerir una mejor toma de decisiones frente al riesgo del mismo. En este estudio encontró que con la entrada de México el MILA y sus países se fortalecieron y desarrollaron de manera más rápida, además existe una dependencia entre los piases emergentes, lo que puede terminar en un riesgo de contagio debido a los efectos de volatilidad de cada uno.

METODOLOGIA

La metodología usada en el presente trabajo se divide en tres etapas, la primera de ellas es la recolección de los datos, los índices de las cuatro bolsas que conforman el MILA, desde el 02 de enero del 2014 hasta el 16 de marzo del 2017. E n la segunda etapa debido a los diferentes días en cada país donde no hubo negociaciones, se procede a hacer estandarización de fechas, dejando solo los días en donde las 4 bolsas estuvieron en operación. En la tercera etapa se procede a hacer los respectivos cálculos de los portafolios con todas las combinaciones, de dos índices (IPC-IPSA) (IPC-S&PPG) (IPC-COLCAP) (IPSA-S&PPG) (IPSA-COLCAP) (S&PPG-COLCAP), de tres índices (IPC-IPSA-S&PPG) (IPC-IPSA-COLCAP) (IPC-S&PPG-COLCAP) (IPSA-S&PPG-COLCAP), y por ultimo uno con los cuatro índices.

RESULTADOS

Portafolios de dos activos: IPC (México) – IPSA (Chile): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 31.06% en el índice IPC y 68.94% en el índice IPSA con el cual se obtiene un riesgo (desviación estándar) de 0.692% y un desempeño de 4.236%. Por otro lado para

obtener el mayor desempeño que es 4.473% se debe invertir 1.25% en el IPC y 98.75% en el IPSA, aunque esto incrementa el riesgo a 0.731%. IPC (México) – S&PPG (Perú): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 62% en el índice IPC y 38% en el índice S&PPG con el cual se obtiene un riesgo (desviación estándar) de 0.769%y un desempeño de 1.825%. Por otro lado para obtener el mayor desempeño que es 2.442% se debe invertir 100% en el IPC y 0% en el S&PPG, aunque esto incrementa el riesgo a 0.881%. IPC (México) – COLCAP (Colombia): Al realizar esta combinación se encontró que para reducir al máximo el riesgo y maximizar el desempeño se debe invertir 100% en el índice IPC y 0% en el índice COLCAP con el cual se obtiene un riesgo (desviación estándar) de 0.440% y un máximo desempeño de 4.885%. IPSA (Chile) – S&PPG (Perú): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 74% en el índice IPSA y 26% en el índice S&PPG con el cual se obtiene un riesgo (desviación estándar) de 0.682% y un desempeño de 3.641%. Por otro lado para obtener el mayor desempeño que es 4.473% se debe invertir 100% en el IPSA y 0% en el S&PPG, aunque esto incrementa el riesgo a 0.735%.

IPSA (Chile) – COLCAP (Colombia): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 78% en el índice IPSA y 22% en el índice COLCAP con el cual se obtiene un riesgo (desviación estándar) de 0.708% y un desempeño de 0.920%. S&PPG (Perú) – COLCAP (Colombia): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 90% en el índice S&PPG y 10% en el índice COLCAP con el cual se obtiene un riesgo (desviación estándar) de 0.969% pero un desempeño del 0%. Por otro lado para obtener el mayor desempeño que es 0.202% se debe invertir 100% en el S&PPG y 0% en el COLCAP, aunque esto incrementa el riesgo a 1.031%.

Portafolios de tres activos: IPC (México) – IPSA (Chile) – S&PPG (Perú): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 23.02% en el índice IPC, 55.90% en el índice IPSA y 21.08% en el índice S&PPG con el cual se obtiene un riesgo (desviación estándar) de 0.659447% y un desempeño del 3.602%. Por otro lado para obtener el mayor desempeño que es 4.473% se debe invertir 1.25% en el IPC, 98.75% en el IPSA y 0% en el S&PPG, aunque esto incrementa el riesgo a 0.731279%. IPC (México) – IPSA (Chile) – COLCAP (Colombia): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 38.50% en el índice IPC, 28.94% en el índice IPSA y 32.56% en el índice COLCAP con el cual se obtiene un riesgo (desviación estándar) de 0.764839% y un desempeño del 1.481919%. Por otro lado para obtener el mayor desempeño que es 3.468965% se debe invertir 12.90% en el IPC, 87.10% en el IPSA y 0% en el COLCAP, aunque esto incrementa el riesgo a 0.904874%. IPSA (Chile) – S&PPG (Perú) – COLCAP (Colombia): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 63.02% en el índice IPSA, 22.63% en el índice S&PPG y 14.35% en el índice COLCAP con el cual se obtiene un riesgo (desviación estándar) de 0.670872% y un desempeño del 2.732557%. Por otro lado para obtener el mayor desempeño que es 4.472868% se debe invertir 100% en el IPSA, 0% en el S&PPG y 0% en el COLCAP, aunque esto incrementa el riesgo a 0.734517%. IPC (México) - S&PPG (Perú) – COLCAP (Colombia): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 44.36% en el índice IPC, 29.89% en el índice S&PPG y 25.75% en el índice COLCAP con el cual se obtiene un riesgo (desviación estándar) de 0.733808% y un desempeño del 0.689444%. Por otro lado para obtener el mayor desempeño que es 2.442306% se debe invertir 100% en el IPC, 0% en el S&PPG y0 % en el COLCAP, aunque esto incrementa el riesgo a 0.880546%.

Portafolio de cuatro activos: IPC (México) – IPSA (Chile) – S&PPG (Perú) – COLCAP (Colombia): Al realizar esta combinación se encontró que para reducir al máximo el riesgo se debe invertir 20.06% en el índice IPC, 51.06% en el índice IPSA, 19.46% en el índice S&PPG y 9.42% en el índice COLCAP, con el cual se obtiene un riesgo (desviación estándar) de 0.654887% y un desempeño del 2.996852%. Por otro lado para obtener el mayor desempeño que es 4.473231% se debe invertir 1.25% en el IPC, 98.75% en el IPSA, 0% en el S&PPG y 0% en el COLCAP, aunque esto incrementa el riesgo a 0.731279%.

CONCLUSIONES

Como conclusión se pudo ver que el índice en que menos se debe invertir según el modelo es el COLCAP (Colombia), esto no significa que el país no le aporte nada al MILA, ya que si no se tomara el índice, si no las acciones con más rendimientos históricamente, el porcentaje de participación seria mayor. El índice que le sigue es el S&PPG (Perú) que de igual forma que el país se encuentra en un desarrollo y crecimiento continuo. IPC (México) e IPSA (Chile) en los diferentes portafolios construidos donde se encuentran, se llevan los mayores porcentajes de participación, ya que son países con un desarrollo económico más elevado. Con lo mencionado se confirma que el MILA es un mercado atractivo para los inversionistas ya que los países que lo integran se encuentran en un desarrollo continuo, además su unión proporciona a los inversionistas un grupo de activos de renta variable diversificada e interesante ya que el sector con más fuerza es diferente en cada país.

BIBLIOGRAFÍA

Cantor Delgado, R. A. (2015). El retorno de activos de renta variable pertenecientes al Mercado Integrado Latinoamericano MILA: un enfoque cuantitativo (Master's thesis).

Fama, E. F. (1970). Efficient capital markets: A review of theory and empirical work. The journal of Finance, 25(2), 383-417.

García Gómez, E. A. (2012). Selección de portafolios eficientes de inversión a través de carteras colectivas (Doctoral dissertation, Universidad Nacional de Colombia, Medellín).

Uribe Gil. J., Jorge, M., & Mosquera López, S. (2014). Efectos del MILA en la eficiencia de portafolio de los mercados de acciones colombiano, peruano y chileno. Cuadernos de Administración (Universidad del Valle), 30(52), 75-83.

Markowitz, H. (1952). Portfolio selection. The journal of finance, 7(1), 77-91.

Martínez, D., Narváez, G., & Echeverry, M. (2012). Ventajas del Mercado Integrado Latinoamericano MILA.[consultado 14 Nov 2012].

Peña Martínez, H. R. (2013). Análisis de Portafolios Bursátiles en el Mercado Integrado Latinoamericano" MILA" y la Bolsa Mexicana De Valores (BMV) (Bachelor's thesis, Universidad de la Sabana).

Torres, G. B., & Camargo, H. A. (2012) Instrumentos financieros impulsores del MILA.

Valderrama Gómez, S. (2014). Diseño de portafolios de inversión mediante el modelo de selección de Markowitz y el modelo CAPM (Bachelor's thesis).

Zaráte, F. J. (2016). Mercado Integrado Latinoamericano (MILA): un análisis de integración financiera y volatilidades/Latin American Integrated Market (MILA): An Analysis of Financial Integration and Volatilities. Estocástica: finanzas y riesgo, 6(2), 187-218.

BIOGRAFIA

Jeniffer Andrea López Novoa es estudiante de Administración de empresas de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Es investigadora del semillero de investigación SICAF de la Facultad de Ciencias Empresariales.

Julio César Chamorro es Economista de la Universidad de la Salle y Magíster en Ciencias Económicas de la Universidad Nacional de Colombia. Es profesor asistente de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Líder del semillero de investigación SICAF de la Facultad de Ciencias Empresariales de Uniminuto S.P. Adscrito a la cátedra de Formulación y Evaluación de Proyectos.

LA RESTRICCIÓN DEL CRÉDITO Y LAS ALTERNATIVAS DE FINANCIACIÓN PARA COMERCIANTES INFORMALES

Erika Paola Suárez Marroquín, Corporación Universitaria Minuto De Dios S.P
Julio César Chamorro, Corporación Universitaria Minuto De Dios S.P

RESUMEN

En los países emergentes el riesgo de crédito en los mercados financieros ha incrementado las restricciones de crédito para las pequeñas y medianas empresas (PYMES). Lo que ha llevado a pequeñas unidades productivas formales e informales a buscar otras alternativas de financiamiento, los cuales representan un factor de riesgo para la sostenibilidad y posibilidad de formalización de los comerciantes informales. Esta situación ha llevado a estas unidades productivas 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. En Colombia, el racionamiento de crédito no solo se limita a los hogares de escasos recursos, 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. En este sentido, el presente trabajo analiza las restricciones de crédito para los comercios informales, que necesidades los motiva a endeudarse y cuáles son las estrategias que se plantean para satisfacer sus necesidades de crédito.

PALABRAS CLAVES: Crédito Informal, Racionamiento de Crédito, Financiamiento Informal

ABSTRACT

In emerging markets, credit risk in financial markets has increased credit constraints for small and medium-sized enterprises (SMEs). This has led to small formal and informal productive units to look for other financing alternatives, which represent a risk factor for the sustainability and formalization of informal traders. This situation has led these productive units to seek strategies that allow them to make the transition from users of informal financing systems to a formal system that is under the authority of a financial regulator. In Colombia, credit rationing is not only limited to low-income households, but also extends to small productive units such as family enterprises, which, in order to access working capital, only have informal Which obtain the necessary liquidity, but at a higher cost represented by high interest rates and commissions. In this sense, the present paper analyzes the credit restrictions for informal businesses, what needs motivates them to get into debt and what strategies are put in place to satisfy their credit needs.

KEYWORDS: Informal Credit, Credit Rationing, Informal Financing

INTRODUCCIÓN

En los países emergentes el riesgo de crédito en los mercados financieros ha incrementado las restricciones de crédito para las pequeñas y medianas empresas (PYMES). Lo que ha llevado a pequeñas unidades productivas formales e informales a buscar otras alternativas de financiamiento, los cuales representan un factor de riesgo para la sostenibilidad y posibilidad de formalización de los comerciantes informales. Esta situación ha llevado a estas unidades productivas 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. En Colombia, el racionamiento de crédito no solo se limita a los hogares de escasos

recursos, 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.

En este sentido, el presente trabajo analiza las restricciones de crédito para los comercios informales, que necesidades los motiva a endeudarse y cuáles son las estrategias que se plantean para satisfacer sus necesidades de crédito. En la primera parte se presenta el racionamiento de crédito expuesto por Stiglitz & Weiss (1981) donde analiza el fenómeno de racionamiento del crédito, resaltando que en los mercados con información imperfecta el precio puede ser utilizado como mecanismo de "screening" (cribado) o de señalización, en este caso se producen distorsiones que impedirán inevitablemente una adecuada asignación de recursos; Además demuestra que si un banco exige más garantías a un cliente, probablemente está atrayendo a clientes con más riesgo, y por tanto la rentabilidad baja, es decir que no hay manera conocida de corregir estos llamados "vicios" porque están insertados de manera intrínseca en el mecanismo de precios, esta teoría tiene gran importancia ya que es necesario avanzar en el estudio de las imperfecciones en el mercado de préstamos puesto que afecta de manera directa la posibilidad de liquidez inmediata por parte de las empresas. El segundo capítulo explica la informalidad según la Organización Internacional del Trabajo (OIT) la primera expresión que se obtuvo por esta organización fue "*sector no estructura*do" actualmente es conocido como "sector informal o economía informal" para describir las duras actividades de los trabajadores de escasos recursos que no eran reconocidas, registradas, protegidas o reguladas por las autoridades pública, teniendo en cuenta lo anterior entendemos que el empleo informal tiene características como falta de protección en casos como: el no pago de salarios, obligaciones sobretiempo o turnos extraordinarios, despidos sin aviso ni compensación, condiciones de trabajo inseguras y ausencia de beneficios como el sistema de seguridad social, estas personas en estado de vulnerabilidad no tiene otros oportunidades y se ven obligados a aceptar trabajos en condición de informalidad. (OIT, 1972).

El tercer capítulo presenta la metodología a partir del estudio caso de la Cooperativa COOESFORZARTE, quienes incursionan en el mercado mediante la creación de un pequeño fondo de ahorro por parte de un grupo de comerciantes informales de la localidad de Engativá en la ciudad de Bogotá, con el fin de no volver a incurrir en el uso de casas de empeño o *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.)*, llevando a cabo un proyecto de benéfico mutuo y comunitario, resaltando el compromiso, organización y la creación de cultura de ahorro por parte de sus fundadores. Finalmente se concluye dando inicialmente una pequeña reseña acerca del racionamiento de crédito por parte de las entidades financieras, teniendo en cuenta el estrato socioeconómico y otros factores fundamentales que afectan la obtención de aliados financieros que apoyen las microempresas en los diferentes sectores del mercado, así como el posible planteamiento de estrategias encaminadas a la profundización del sistema financiero en Colombia y la igualdad de oportunidades.

El Racionamiento de Crédito

Teniendo en cuenta que uno de los principios básicos de la economía es el equilibrio del mercado en relación con la oferta y demanda y según Stiglitz & Weiss (1981) en su método de explicar estas condiciones, las asocia con desequilibrio a corto o largo plazo. El corto plazo se considera fenómenos temporales de desequilibrio; Es decir, la economía ha sufrido un choque y, por razones no totalmente explicadas, hay cierta rigidez en los precios de la mano de obra o del capital (salarios y tasas de interés) de modo que hay un período transitorio durante el cual el racionamiento de empleos o de crédito ocurre. Por otro lado, el desempleo a largo plazo (por encima de algún tipo de "tarifa natural") o el racionamiento del crédito se explica por restricciones gubernamentales como las tasas de usura o el salario percibido. Los bancos están enfocados en la tasa interés que proporcionan a los clientes prestatarios, sin embargo, el tipo de interés que un banco puede cargar, afecta el riesgo de la adquisición de préstamos, ya sea por la clasificación o las acciones que afecten a los prestatarios, puesto que estos dos efectos derivan directamente de la información

que está presente en los mercados de préstamos después de que los bancos hayan evaluado las solicitudes. El retorno esperado por al banco depende de la probabilidad de re-pago, por lo que el banco desearía poder identificar a los prestatarios que tienen más probabilidades de pagar. Es difícil identificar a los "buenos prestatarios", y para ello requiere que el banco utilice una variedad de dispositivos de cribado. (Métodos de selección rigurosa). Del mismo modo, como la tasa de interés y otros términos del contrato varían el comportamiento del prestatario es probable que cambie. Por ejemplo, elevar la tasa de interés disminuye el retorno de los proyectos que tienen éxito, las tasas de interés más altas inducen a las empresas a emprender proyectos con probabilidades más bajas de éxito, pero mayores ganancias cuando son exitosas, lo que podría afectar la devolución del préstamo. Sin embargo, el banco no es capaz de controlar directamente todas las acciones del distribuidor; Por lo tanto, formulará los términos del contrato de préstamo de una manera diseñada para inducir al prestatario a tomar medidas que son en interés del banco, así como para atraer a los prestatarios de bajo riesgo. (Stiglitz; 1970, 1972; Freimer y Gordon, 1965; Jaffee & Modigliani, 1969; George Stigler, 1961) Los estudios de la teoría del verdadero racionamiento de crédito intentan explicar porque cada individuo se enfrenta a un índice de tasas de interés en pendiente ascendente. Las explicaciones ofrecidas son: a) La probabilidad de incumplimiento para cualquier prestatario particular incrementa a medida que aumenta el monto prestado. b) Cambios negativos por parte de los prestatarios.

(Jaffee y Modigliani, 1969). En estas circunstancias, no cabría esperar que los préstamos de diferente tamaño paguen el mismo tipo de interés, como tampoco cabría esperar que dos prestatarios idénticos, uno de los cuales tenga reputación de prudencia y el otro una reputación de mal riesgo crediticio, Para poder pedir prestado al mismo tipo de interés. El racionamiento de crédito se utiliza para las circunstancias en las cuales. a) Entre los solicitantes de préstamos que parecen ser idénticos algunos con racionamiento de crédito, describimos un equilibrio de mercado en el que hay muchos bancos y muchos prestatarios potenciales. Tanto los prestatarios como los bancos buscan maximizar los beneficios, los primeros a través de la elección de un proyecto, los últimos a través del tipo de interés que cobran a los prestatarios y la garantía que requieren de ellos (la tasa de interés recibida por los depositantes está determinada por el (zero-profit-condition) – Condición de cero beneficios. Obviamente, no estamos discutiendo un equilibrio de "precio". La noción de equilibrio es competitiva con relación a los bancos que compiten; Un medio por el cual compiten es por su elección de un precio (tasa de interés) que maximiza sus beneficios.

Racionamiento de Crédito en Colombia

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). Además, se han realizado estudios acerca del acceso al crédito formal de la población con menores ingresos y de las microempresas ubicadas en zonas de bajos estratos, que permiten profundizar en la problemática que enfrentan ante el sector financiero formal.

Antecedentes del Concepto de Informalidad

El concepto de informalidad se empezó a esbozar a partir de 1971, cuando Keith Hart presentó su libro titulado *Informal income opportunities and urban employment in África*, en el seminario "Desempleo urbano en África", pero tomó verdadera forma a partir de la misión sobre el empleo llevada a cabo en Kenya, por la OIT, en 1972. Y se define como: "Una forma urbana de hacer las cosas, cuya marca distintiva incluye: pocas barreras a la entrada para el empresario, en términos de habilidades y capital requerido; empresas de propiedad familiar; operación en pequeña escala; producción de trabajo intensiva con tecnología adaptada, y un mercado no regulado y competitivo" (OIT, 1972).

Para el Departamento Administrativo Nacional de Estadística de Colombia DANE la informalidad se define como: "Conjunto de unidades dedicadas a la producción de bienes y prestación de servicios, con la finalidad primordial de crear empleos y generar ingresos para las personas que participan de esa actividad. Estas unidades funcionan típicamente en pequeña escala, con una organización rudimentaria en la que hay muy poca o ninguna distinción entre el trabajo y el capital, como factores de producción. Las relaciones de empleo - en los casos en que existan- se basan más bien en el empleo ocasional, el parentesco o las relaciones personales y sociales, no en acuerdos contractuales que supongan garantías formales" (DANE, 2017). Y tiene las siguientes características: (a) Asalariado o patrón de microempresa, menos de diez trabajadores; (b) Trabajador por cuenta propia, no profesional ni técnico; (c) Trabajador que presta el servicio doméstico; y (d) Ayudante familiar sin remuneración.

Informalidad en Colombia

En Colombia el funcionamiento de estos mercados no difiere mucho de este marco general. El estudio realizado por Marulanda y Paredes (2008) recoge algunas percepciones de los demandantes de crédito informal y en general afirman que los mecanismos de préstamos informales entre amigos y familiares involucran el buen nombre y reconocimiento social de cumplir acuerdos. Además, reconocen que los intereses cobrados por prestamistas, casas de cambio y demás fuentes informales son superiores al cobro de intereses del sector formal; sin embargo, los prestatarios acuden a esta forma de financiamiento bien por la dificultad de obtener un crédito formal o por la necesidad de un desembolso rápido. Los préstamos al sector formal se caracterizan por ser de mayor monto y a mayor plazo, pues según los demandantes, asumir los costos del financiamiento informal por largos plazos no es sostenible ni para los hogares ni paralas microempresas.

Características del Sector

El sector informal de una economía puede ser visto como una válvula de escape para los individuos menos educados de una sociedad, en momentos recesivos. La informalidad existe básicamente por la incapacidad del sector formal de generar suficientes empleos. Esto se puede ver claramente cuando la economía entra en auge; en estos períodos la informalidad disminuye, ya que en la mayoría de los casos no es vista como una opción laboral real sino como una posibilidad frente al desempleo; por tanto, cuando éste empieza a ceder, los individuos comenzarán a trasladarse hacia el sector formal - carácter anticíclico de la informalidad-. A pesar de este comportamiento del sector, los ingresos percibidos por aquéllos que lo conforman tienen una relación directa con los vaivenes de la economía - carácter procíclico del ingreso en el sector informal-, es decir, en la medida en que la economía esté en auge, el ingreso de los informales aumentará como consecuencia de la disminución del excedente de mano de obra, ya que por estar en auge se han generado más puestos de trabajo formales, lo que disminuirá el tamaño de la población dispuesta a emplearse informalmente, generando así un aumento del salario promedio del sector. Por esto se dice que el salario promedio es la variable de ajuste dentro del sector. Algunos de los determinantes más importantes de la informalidad son:

Nivel de educación: la mayor parte de las personas que pertenecen al sector informal posee un grado de escolaridad bastante bajo, el cual no supera la educación básica secundaria, lo que se convierte en una desventaja para éstos, ya que disminuyen las probabilidades de emplearse en el sector formal; En Colombia se puede apreciar una clara tendencia a demandar cada vez más personas de mayor nivel educativo, mientras que las personas que tienen escolaridades entre los 0 y los 10 años han presentado un estancamiento o un leve descenso. Esta podría ser otra de las justificaciones para el aumento de la informalidad, puesto que, como vimos con anterioridad, una de las características de este sector es acoger a los individuos menos educados. Además, cuando hay una oferta mayor a la demanda, los precios (salarios) bajarán; por tanto, las empresas podrán demandar individuos más capacitados a unos costos menores, lo que agravará aún más la tasa de desempleo de la población menos educada.

(Sexo: la tasa de informalidad femenina es mayor que la masculina. La razón de este fenómeno es que las mujeres no sólo tienen la responsabilidad de trabajar para complementar los ingresos del hogar, sino que también allí tienen obligaciones, por lo que necesitan horarios flexibles que les permitan hacer las dos cosas a la vez. Además, hay que tener en cuenta el relativamente poco tiempo que lleva la mujer en el mundo laboral, y más aún, la educación formal o universitaria, pues nuestro país es eminentemente machista y hasta hace muy pocas décadas nuestras abuelas consideraban que los conocimientos de una mujer se limitaban a las responsabilidades inherentes al hogar. Esto se evidencia claramente al analizar las estadísticas del DANE, donde podemos observar que a pesar de que hay un mayor número de hombres pertenecientes al sector informal, es más alta la proporción de mujeres trabajadoras inscritas en el sector informal.

Desempleo: el lento e insuficiente proceso de generación de empleo por parte de las empresas formalmente constituidas hace que la tasa de desempleo crezca rápidamente, por lo que el sector informal se muestra como una tabla de salvación para aquellas personas que no tienen la fortuna de pertenecer al sector formal. Si se analiza el ritmo de generación de empleos, se puede observar que a partir de 1995 es persistentemente insuficiente para cubrir la oferta del mercado y, por tanto, ni siquiera se pueden mantener los niveles de desempleo de los primeros años de la década. El comportamiento de la informalidad en Colombia venía presentando una tendencia a la baja hasta 1996, y también las tasas de informalidad femenina venían disminuyendo hasta igualar, en este mismo año, la tasa masculina. A partir de 1996, nuevamente se empiezan a incrementar los niveles de desempleo. Debido a esta tendencia, el excedente de mano de obra aumentó; por esto se estimuló el crecimiento del sector informal como una opción frente al desempleo, lo que permite a los individuos percibir algún ingreso, mientras consiguen un empleo en el sector formal. Vale la pena destacar que el comportamiento promedio de la variación de la tasa de desempleo ya revelaba, desde 1994, una clara tendencia al alza, pues mientras en el período comprendido entre 1990-1994 el promedio fue negativo (-2.789%), para el siguiente período 1995-1999, el promedio se situó muy por encima (18.3%). Es claramente evidente que ya desde 1994 se estaba gestando el aumento de la informalidad en Colombia, después de su corto período de decrecimiento, el cual se inició con un aumento de su componente masculino, para luego ser seguido, en la tendencia, por el femenino.

METODOLOGIA

El estudio de caso se plantea como método de investigación muy importante para el desarrollo de las ciencias humanas y sociales, nos permite llevar a cabo un proceso de indagación, que se caracteriza en realizar un examen y enfoque en casos de entidades sociales o entidades educativas. El estudio de casos por lo general tiene un alto nivel de comprensión, debido a la complejidad de los fenómenos de estudio, aunque cabe resaltar que se utiliza desde el enfoque "nomotético" que es básicamente establecer en forma objetiva alguna ley universal de alguna ciencia, teniendo en cuenta lo anterior, podemos indicar que el estudio de casos sigue una metodología común, debido que la finalidad es dar a conocer cómo funciona todas las partes del caso para crear hipótesis, dando haya una explicación lógica de las causales encontradas entre ellas. Se afirma que para algunos autores el estudio de casos no es una metodología propia, si no que esta constituye una estrategia de diseño de la investigación, que permite identificar y seleccionar el objeto/sujeto del estudio y así mismo el escenario real. (Barrio del Castillo et, al., 2015). El estudio se hizo con la cooperativa COOESFORZARTE,

La Cooperativa COOESFORZARTE, está conformado por un grupo de 10 comerciantes informales, que debido a la necesidad de no volver a incurrir en el uso de casas de empeño o agiotistas, decide crear un fondo de ahorro diario para el beneficio mutuo y comunitario, con el fin de incentivar la cultura de ahorro, compromiso y organización, debido a lo anterior la Cooperativa COOESFORZARTE inicia un ahorro diario por un valor de $ 2.000 pesos, por parte de sus integrantes, este dinero es recolectado por un miembro asignado a las labores de administración y custodia, cuando la suma de dinero es considerable se inicia una serie de préstamos entre los integrantes fundadores, claro está, antes de todo es necesario establecer unas

políticas y reglamento para el buen funcionamiento. El ejercicio realizado trajo con esto buenos resultados, por esta razón se inicia el estudio para realizar préstamos externos, estos tiene unas serie de requisitos manejables por parte de los comerciantes para su aprobación, así mismo un interés planteado con previo aviso. Gracias al buen funcionamiento de la cooperativa, se constituye legalmente y se hace apertura de la cuenta bancaria, incorporan otros mecanismos de financiamiento alternativo, como: El ahorro colectivo, fondos, cadenas, actividades sociales para aumentar los ingresos, entre otras. Este modelo creado por un grupo de personas con poco conocimiento y además con un significativo impacto por el rechazo de las entidades financieras debido al mencionado racionamiento de crédito y el abuso de organizaciones agiotistas, hace que esta innovadora cooperativa utilice alternativas de financiamiento informal con buenas políticas y manejo, pero a la vez se convierta en una empresa formal y social.

CONCLUSIONES

Todas las empresas, independiente del tamaño, encuentran en la financiación un aliado para el crecimiento y sostenibilidad de sus negocios. 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, el primer paso que se debe tener en cuenta es entender la situación del racionamiento de crédito en los diferentes estratos sociales, con respecto a la ubicación de las empresas, así mismo plantear estrategias encaminadas a la profundización del sistema financiero en Colombia y en la inclusión de la microempresas en una dinámica de crecimiento y desarrollo sustentado en igualdad de oportunidades. Ése es el propósito de la taxonomía del racionamiento que muestra cómo las decisiones tomadas por las microempresas a partir de su percepción sobre sus capacidades frente a las condiciones del mercado las lleva a marginarse del sistema financiero. Se encontró que en Colombia las microempresas de estratos bajos son racionadas principalmente por costos de transacción, seguidos por el racionamiento de precios y la autoexclusión. También se debe especificar los tipos de racionamiento a partir de variables del entorno, como la presencia financiera y la zona donde se encuentra la microempresa, el estrato socioeconómico, la antigüedad y el sector económico en el que se desempeña, entre otros, los cuales son factores de relativa importancia en casi todas las categorías. En este sentido, este proyecto busca a partir de un estudio de caso dar a conocer las alternativas de financiamiento de una población de comerciantes informales y gracias a la adquisición de hábitos de ahorro y organización, llevar a cabo un proyecto de lucro y beneficio comunitario.

La Cooperativa COOESFORZARTE es un claro ejemplo de una alternativa de financiamiento, encaminada al buen servicio, bienestar de sus integrantes, así como el seguimiento de sus procesos y por el último el buen manejo de sus recursos tiene como resultado una utilidad significativa, es importante resaltar que el seguimiento que realizan para el buen manejo e inversión de los préstamos, ayuda a tener un mejor retorno de pago por parte de los clientes ya constituidos, ya que muchos de estos dineros antes obtenidos, eran solo utilizados para cubrir necesidades primarias, que solo terminaban por convertirse en "deudas malas" es decir sin obtención de utilidades, teniendo en cuenta lo anterior concluimos que es posible tener un alternativa de financiamiento informal con buenas políticas de manejo y con un impacto positivo en la comunidad.

BIBLIOGRAFÍA

Ayyagari, M., Demirgüç-Kunt, A., & Maksimovic, V. (2010). Formal versus informal finance: Evidence from China. *Review of Financial Studies*, 23(8), 3048–3097.

Barrio del Castillo, I., González Jiménez, J., Padín Moreno, L., Peral Sánchez, P., Sánchez Mohedano, I., & Tarín López, E. (2015). El estudio de casos.

Bonilla, J. A. C., & Girón, L. E. (2014). Cuantificación de la importancia del Fondo Nacional de Garantías en la movilización de créditos a las pymes. *Estudios Gerenciales*, 30(130), 18-24.

Degryse, H., Lu, L., & Ongena, S. (2013). Informal or formal financing? Or both? First evidence on the co-funding of Chinese firms. *FEB Research Report AFI*.

Freimer, M., & Gordon, M. J. (1965). Why bankers ration credit. The Quarterly Journal of Economics, 79(3), 397-416.

Jaffee, D. M., & Modigliani, F. (1969). A theory and test of credit rationing. The American Economic Review, 59(5), 850-872.

Martínez, A. G., Lema, D. G. P. D., & Hernández, S. M. (2009). Restricciones a la financiación de la PYME en México: una aproximación empírica. *Análisis económico*, 24(57), 217.

Montoya, C. C. (2011). El racionamiento de crédito a las microempresas en Colombia. Un estudio de los tipos de racionamiento. *Coyuntura Económica*, XLI (1), 225–255.

Ochoa Valencia, D., & Ordoñez, A. (2004). Informalidad en Colombia: causas, efectos y características de la economía del rebusque. Estudios gerenciales, 20(90), 105-116.

Ordóñez-Castaño, I. A., & Guerra, E. (2014). Microcrédito y créditos tradicional e informal como fuentes de financiamiento: facilidad de acceso y costos del capital de trabajo. *Revista Entorno*, 57, 56-69.

Stigler, G. J. (1961). The economics of information. Journal of political economy, 69(3), 213-225.

Stiglitz, J. E., & Weiss, A. (1981). Credit rationing in markets with imperfect information. *The American Economic Review*, 71(3), 393-410.

Viet Nguyen, C., & Berg, M. (2014). Informal credit, usury, or support? A case study for Vietnam. *The Developing Economies*, 52(2), 154-178.

Henao, Marta Luz, En planeación y desarrollo No. 2. V30 (1999). El mercado laboral urbano y la informalidad en Colombia

BIOGRAFIA

Erika Paola Suárez Marroquín es Estudiante de la tecnología en Costos y auditoría de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Es investigadora del semillero de investigación SICAF de la Facultad de Ciencias Empresariales. Coordinadora de tesoreria y proyectos en ejecución de la empresa Concitec S.A.S, Uniones Temporales y Consorcios que hacen parte de esta.

Julio César Chamorro es Economista de la Universidad de la Salle y Magíster en Ciencias Económicas de la Universidad Nacional de Colombia. Es profesor asistente de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Líder del semillero de investigación SICAF de la Facultad de Ciencias Empresariales de Uniminuto S.P. Adscrito a la cátedra de Formulación y Evaluación de Proyectos.

MODELO DE FINANCIACIÓN ALTERNATIVO SOLIDARIO

Julio César Chamorro, Corporación Universitaria Minuto de Dios
Manuel López, Corporación Universitaria Minuto de Dios
Jaime E. Rojas Mora, Corporación Universitaria Minuto de Dios

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. De acuerdo a esto, el presente documento identifica y cuantifica las necesidades de financiamiento de microempresarios en la ciudad de Bogotá, 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. Accordingly, this document identifies and quantifies the financing needs of entrepreneurs in the city of Bogotá, to design and propose an alternative financing model that guarantees the sustainability of small businesses and households.

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 aplicada y finalmente se comentan los resultados obtenidos 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.

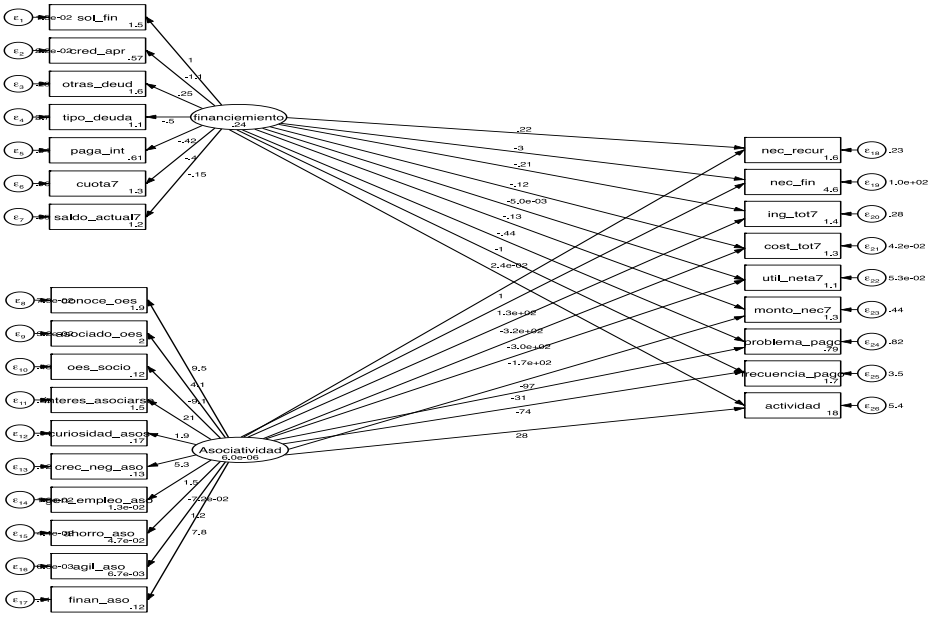
METODOLOGÍA

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 definido la población objetivo, se ha seleccionado una muestra aleatoria estratificada, representativa de individuos que son parte del estudio, es decir microempresarios. Debido a la falta de información estadística de fuentes secundarias sobre el uso de financiamiento informal, se establece un instrumento de recolección de información, tipo encuesta. En la segunda etapa, se plantea la construcción de un modelo *Structural Equation Modeling* 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.

RESULTADOS

Una vez aplicada la encuesta en los individuos objeto de estudio, se ha organizado un modelo SEM, en el que se proponen dos variables latentes, las cuales reúnen los factores de interés; las características de financiamiento, en donde se identifican las características necesarias para un modelo de financiamiento y las aptitudes de asociatividad, para medir su disposición a vincularse en un modelo solidario. El modelo, pretende medir el efecto que tiene estas dos variables latentes sobre un conjunto de variables observables que miden las necesidades de financiamiento y sobre el desempeño de las unidades productivas. Los resultados obtenidos son presentados en la figura 1, permiten inferir que una de las variables más importantes, tenidas en cuenta por parte de los microempresarios para solicitar financiamiento externo, es el periodo de pago de las cuotas, mientras mayor sea el periodo, menor será la intensión por solicitar un crédito. Así mismo, se logra evidenciar que de acuerdo a lo que la teoría y la intuición siguieren, un mayor nivel de financiamiento presenta un mayor impacto sobre la utilidad de la empresa, el pago de altas tasas de interés podría ser la principal razón. Finalmente, debe destacarse el conocimiento por parte de los encuestados de las entidades solidarias y de la disposición a ser asociado de una ellas, con el fin de obtener beneficios para su empresa.

Figura 1: Modelo SEM Necsidades de Financiación Microempresarios Bogotá



La figura muestra la representación gráfica del modelo de ecuaciones estructurales estimado con la información recolctada en la encuesta. Las varaibles en circulos, representan las variables latentes y las variables en recuadros a las variables observadas. Las flechas indican la relación planteada en el modelo y los coeficientes obtenidos, se encuentran sobre las flechas.

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 identifica un conjunto de variables sociales, (necesidades y hábitos) y presenta algunos indicios para un modelo financiero, 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.

BIBLIOGRAFÍA

Ayyagari, M., Demirguc-Kunt, A., & Maksimovic, V. (2010). Formal versus Informal Finance: Evidence from China.

Ayyagari, M., Demirgüç-Kunt, A., & Maksimovic, V. (2010). Formal versus informal finance: Evidence from China. Review of Financial Studies, 23(8), 3048–3097. doi:10.1093/rfs/hhq030

Castillo Bonilla, J. A., & Girón, L. E. (2014). Cuantificación de la importancia del Fondo Nacional de Garantías en la movilización de créditos a las pymes. Estudios Gerenciales, 30(130), 18–24. doi:10.1016/j.estger.2014.02.011

Degryse, H., Lu, L., & Ongena, S. (2012). Informal or formal financing? Or both? First evidence on the co-funding of Chinese firms.

Degryse, H., Lu, L., & Ongena, S. (2013). Informal or formal financing? Or both? First evidence on the co-funding of Chinese firms. FEB Research Report AFI. doi:10.2139/ssrn.2023751

Garcia, D., & Mar, S. (2009). Restricciones a la financiación de la PYME en México : una aproximación empírica, XX.

Kline, R. B. (2011). Principles and practice of structural equation modeling. Structural Equation Modeling (Vol. 156). doi:10.1038/156278a0

Montoya, C. C. (2011). El racionamiento de crédito a las microempresas en Colombia. Un estudio de los tipos de racionamiento. Coyuntura Económica, XLI(1), 225–255.

Nguyen, C. V., & van den Berg, M. (2014). Informal credit, usury, or support? A case study for Vietnam. Developing Economies, 52(2), 154–178. doi:10.1111/deve.12042

Ordóñez-Castaño, I. A., & Guerra-Álvarez, E. (2014). Microcrédito y créditos tradicional e informal como fuentes de financiamiento : facilidad de acceso y costos del capital, 56–69.

Stiglitz, B. J. E., & Weiss, A. (1981). Credit Rationing in Markets with Imperfect Information. The American Economic Review, 71(3), 393–410.

Thomopoulos, N. T. (2013). Essentials of Monte Carlo Simulation. doi:10.1007/978-1-4614-6022-0

BIOGRAFIA

Julio César Chamorro es Magíster en Ciencias Económicas de la Universidad Nacional de Colombia. Es profesor de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Adscrito a las cátedras de Formulación y Evaluación de Proyectos y Macroeconomía Financiera.

Jaime Rojas Mora es Maestrante en Ciencias Económicas de la Universidad Nacional de Colombia. Es profesor de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Adscrito a la cátedra de Valoración de Empresas.

Manuel Guillermo López es Maestrante en Finanzas de la Universidad Externado de Colombia. Es profesor de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Adscrito a la cátedra de Análisis Financiero.

SOACHA: UN RETO DE GOBERNANZA

María Fernanda Hernández Ballesteros, Corporación Universitaria Minuto de Dios Uniminuto

RESUMEN

El municipio de Soacha en el departamento de Cundinamarca territorio colombiano, ha sido objeto de múltiples diagnósticos relacionados con su realidad socio-económica que en algunos casos han llevado a la formulación de estrategias, planes y proyectos para la competitividad del municipio. Igualmente ha sido incorporado dentro de las diferentes propuestas de integración regional del Departamento de Cundinamarca y la Capital. Se encuentran documentos e investigaciones previas realizados por entidades privadas sin ánimo de lucro que buscan fomentar el progreso de las regiones, otros llevados a cabo por representantes de la política pública y varios estudios académicos e independientes. Pese a estos esfuerzos, el Municipio sigue siendo aquejado por serias dificultades que han impedido un desarrollo socio-económico sostenido, pues presenta problemáticas de una gran ciudad, con el presupuesto de una pequeña población. En esta investigación se presentan de manera breve los resultados de esas iniciativas, así como los principales desafíos que afronta la administración del Municipio. Así mismo, se exponen los diferentes aspectos de gobernanza que pueden llegar a favorecer la gestión de un municipio con tantas particularidades como lo es Soacha y de qué forma se pueden impulsar las iniciativas que fomenten su crecimiento y desarrollo económico y social.

PALABRAS CLAVE: Aspectos Socio-Económicos Soacha, Competitividad, Crecimiento y Desarrollo, Integración Regional, Gobernanza Territorial.

SOACHA: A CHALLENGE OF GOVERNANCE

ABSTRACT

Soacha municipality in Colombian department of Cundinamarca has been subject to multiple diagnoses related to its socio-economic reality, which in some cases have led to the formulation of strategies, plans and projects for the municipality's competitiveness. It has also been incorporated into the different proposals for regional integration of Cundinamarca Department and the Capital. There are documents and previous research done by non-profit private entities that seek to promote the regions progress, others carried out by representatives of policy public and several academic and independent studies. In spite of these efforts, the Municipality continues been affected by serious difficulties that have prevented a sustained socio-economic development, since it presents problems of a big city, with the budget of a small town. This research presents briefly the results of these initiatives, as well as the main challenges faced by the municipal administration. Likewise, are exposed the different aspects of governance that can favor the management of the municipality with so many particularities such as Soacha and how it can boost initiatives to promote their growth and economic and social development.

JEL: H11, H83

KEYWORDS: Soacha Socio-Economic Aspects, Competitiveness, Growth and Development, Regional Integration, Territorial Governance.

INTRODUCCIÓN

El Municipio de Soacha ubicado dentro del departamento de Cundinamarca se encuentra conurbado con el costado sur de Bogotá, distrito capital de Colombia. El estar ubicado dentro del corredor vial que conecta

a Bogotá con el sur del país, lo cataloga en una posición geográfica estratégica. Sin embargo, con los años se ha caracterizado por ser el mayor receptor de población en situación de desplazamiento en Cundinamarca, situación que ha contribuido a que se constituya como el municipio más densamente poblado del Departamento, con repercusiones importantes en temas de seguridad, equipamiento público, movilidad, empleo, ordenamiento territorial, entre los aspectos más representativos. Lo anterior ha despertado el interés de entidades públicas y privadas por analizar y proponer estrategias para el mejoramiento de sus condiciones, sin que a la fecha exista un conceso sobre el plan de acción a seguir. Existen diferentes posturas por parte de los múltiples actores que han intervenido, desde quienes opinan que el territorio debe mantener su independencia, pasando por aquellos que proponen compartir políticas regionales a largo plazo, hasta quienes sugieren la creación de un área metropolitana con Bogotá y sus municipios aledaños. Todo lo anterior, ha motivado el desarrollo de la presente investigación con el interés de identificar los diferentes aspectos de gobernanza que pueden llegar a favorecer la gestión de un municipio como Soacha, en pro de su crecimiento y desarrollo económico y social.

Revisada la literatura existente relacionada con la realidad socio-económica del Municipio, la presente investigación busca poner en evidencia la multiplicidad de posturas respecto a lo que más conviene al mismo, e indagar y presentar aquellos aspectos de gobernanza que pueden llegar a favorecer la gestión del municipio y que de alguna manera pueden impulsar las iniciativas que surjan de aquellos procesos de integración que se encuentran en curso. En el aparte de revisión literaria se presentan los principales estudios y propuestas encontrados que hacen referencia a la situación del Municipio. Seguidamente, se expone la metodología empleada durante el proyecto de investigación, tanto para esta primera fase como para las fases siguientes, cuyos resultados serán objeto de artículos posteriores. Finalmente, en la sección de resultados se relaciona una descripción del municipio de Soacha, los desafíos afrontados por la administración, la descripción de los últimos planes de gobierno, las principales iniciativas para la competitividad y propuestas para un proceso de integración regional, y finalmente los aspectos más importantes para su gobernanza.

REVISIÓN LITERARIA

Dentro de los estudios y propuestas relevantes sobre la situación del Municipio se encuentran documentos importantes de entidades privadas sin ánimo de lucro. El primero de ellos corresponde al Modelo económico y social para Cundinamarca en el marco de la Región Capital presentado por Fedesarrollo en el año 2010, que tiene como objeto principal promover un desarrollo económico más equilibrado del departamento basado en el mejoramiento de sus actividades económicas clave. El segundo corresponde al Plan de competitividad para la provincia de Soacha elaborado por la Cámara de Comercio de Bogotá – CCB (2010) que expone como resultado unos ejes estratégicos y los criterios de intervención que deben guiar las acciones del Plan de Competitividad en la provincia. Por otra parte, existen propuestas realizadas por representantes de la política pública, como es el caso de la Política de asentamientos humanos del ex alcalde José Martínez (Alcaldía de Soacha, 2010), el plan de gobierno correspondiente al ex alcalde José Martínez para el año 2007, el informe general de gestión presentado por el ex alcalde Juan Nemocón para el periodo 2012 – 2015, y finalmente el actual plan de gobierno de Eleázar González (2015).

METODOLOGÍA

El proyecto de investigación que dio lugar a los resultados presentados en este artículo de investigación, se centra en el análisis socio-económico del Municipio de Soacha para el diseño de una herramienta de diagnóstico que apoye la fijación de la política pública y la prospección del Municipio. El proyecto se divide en cuatro fases importantes, la primera enfocada en el levantamiento de información socio-económica del Municipio de Soacha y la revisión del estado del arte del tema abordado. La segunda fase tiene por objeto el diseño de un instrumento de diagnóstico de variables cuantitativas y cualitativas seleccionadas previamente, la tercera fase consiste en la aplicación de dicha herramienta y la cuarta fase está orientada a

la sistematización y documentación de resultados y experiencias. La metodología de investigación de la primera fase del proyecto que dio lugar a este artículo, fue de tipo exploratoria por cuanto busca hacer una recopilación de tipo teórico sobre estudios o investigaciones previas realizadas sobre el tema (Behar Rivero, 2008). Esta primera fase consistió en el levantamiento de información de diagnóstico, que permitiera formular las problemáticas u oportunidades del Municipio para una investigación más precisa en las fases siguientes. Para las fases posteriores la metodología a emplear será descriptiva por cuanto busca analizar cómo se manifiestan los diferentes fenómenos en el Municipio y la revisión de cada uno de sus atributos para luego definir el instrumento de diagnóstico mencionado en el párrafo anterior (ídem). Igualmente, tiene por objeto comprobar la asociación entre las diferentes variables de investigación mediante la recolección de información para luego ser sometida a un proceso de codificación, tabulación y análisis estadístico. Estas fases posteriores pueden comportarse también como un estudio de tipo correlacional, pues intenta establecer la posible relación entre diferentes variables sociales y económicas y su injerencia con el desarrollo y crecimiento del Municipio.

RESULTADOS

Soacha cuenta con una extensión de 187 km^2, de los cuales aproximadamente 27 km2 son área urbana y 160 área rural, hace parte de los 116 municipios que componen el departamento de Cundinamarca dentro del territorio colombiano. Según cifras del DANE, la población del departamento de Cundinamarca para el año 2013 fue de 2.598.245 personas, con una densidad poblacional de 112,28 habitantes por kilómetro cuadrado de superficie, donde encabeza la lista de los municipios más poblados Soacha con 488.995 personas, equivalente al 18,82% de la población total del departamento, representando además el municipio más densamente poblado con 2.696,39 habitantes por km2 (Gobernación de Cundinamarca, 2014). No obstante esta cifra el ex alcalde Juan Nemocón estima que el subregistro puede ser de medio millón, alcanzando en ese orden de ideas el millón de habitantes en el municipio, convirtiéndolo en la quinta o sexta ciudad más grande del país (Revista Semana, 2015).

La población de Soacha se encuentra distribuida en los estratos socioeconómicos 1, 2 y 3, está dividida en 6 comunas, cuenta con 368 barrios y 2 corregimientos los cuales agrupan 14 veredas (Alcaldía de Soacha, 2010). Aproximadamente el 79% de los habitantes proviene de otras regiones del país debido esencialmente a procesos migratorios y de desplazamiento forzado, haciendo que solo el 21% haya nacido en la localidad (ídem). El Municipio está constituido por pequeñas y medianas empresas intensivas en capital (metalurgia, plásticos, pinturas, ladrilleras, agroquímicos, vidrio, espumas, cosméticos) y mano de obra (confecciones, amasijos y dulcerías), siendo los dos sectores de mayor importancia en el valor agregado el industrial y de servicios (González Casas, 2015). Respecto a su Producto Interno Bruto (PIB), Soacha representa la tercera economía del departamento de Cundinamarca concentrando el 17.1% de la producción (Ídem).

Principales Desafíos Afrontados Por la Administración del Municipio

El Municipio de Soacha representa grandes retos para la administración pública teniendo en cuenta tanto sus problemáticas actuales como sus potencialidades. A continuación se exponen los aspectos que favorecen su desarrollo, así como aquellas problemáticas que ha venido afrontando sin que se vea una solución cercana en el corto plazo. Dentro de los aspectos positivos que pueden llegar a ser foco de desarrollo y crecimiento del mismo se resaltan los siguientes: Patrimonio arqueológico, reservas ecológicas y riqueza hídrica:

El sector rural del municipio de Soacha posee importantes zonas de reserva como son el páramo del Sumapaz, varios humedales y parques ecológicos y arqueológicos, los cuales representan el sustento hídrico para el municipio y otros municipios aledaños (Fondo de Promoción Turística de Colombia, 2012). El páramo de Sumapaz es uno de los más grandes del mundo en su especie y a Soacha le corresponden

alrededor de 3.728 hectáreas, cuenta con gran capacidad de proveer el agua y captar dióxido de carbono para ayudar a controlar el calentamiento global, sin embargo presenta gran fragilidad por tratarse de un ecosistema complejo existente solo en unos pocos países del mundo (Revista Semana, 2015). Actualmente subsisten cuatro humedales en el Municipio que sirven de hábitat para una gran variedad de especies de fauna y flora, así como de refugio para aves migratorias: Tierra Blanca, Neuta, Tibanica y El Vínculo-Maiporé. Respecto a los parques ecológicos y arqueológicos se resaltan cuatro importantes a saber, el Parque Natural Chicaque es una reserva natural que actúa como regulador y productor de agua con un área de 300 hectáreas, el Parque Arqueológico y Ecológico Boquemonte pertenece a la reserva ecológica Salto del Tequendama y Cerro Manjuí, los abrigos rocosos del Tequendama ubicados en la Hacienda Tequendama y constituyen un sitio arqueológico donde fueron recuperados los restos humanos más antiguos del país junto con una serie de herramientas de piedra y hueso y otras evidencias de su modo de vida, y el Parque Ecológico La Poma ubicado un kilómetro y medio después del peaje Chusacá que cuenta con senderos interpretativos dirigidos a la educación ambiental y la investigación (ídem).

Alta Presencia de ONGs

Las condiciones sociales de Soacha lo han convertido en uno de los municipios con mayor presencia de ONG en el país. Es así como existe presencia de 8 ONG dedicadas a solución de necesidades para la infancia y juventud, 2 consagradas a problemáticas de vivienda, 3 más han concentrado sus esfuerzos en atender población en situación de desplazamiento y 2 adicionales enfatizadas en promover el arte y la cultura en el Municipio, entre muchas otras.

Boom Inmobiliario

Según el ex alcalde de Soacha Juan Nemocón para 2015 había 150.000 licencias aprobadas para construir vivienda en el Municipio (ídem). Al parecer los altos precios de la vivienda en el Distrito Capital y la falta de espacio para vivienda nueva han generado que el boom inmobiliario se traslade al Municipio. Dentro de los proyectos más ambiciosos se encuentran Ciudad Verde macro proyecto que incluye alrededor de 49.500 unidades, Parque Colores que contempla desarrollar alrededor de 11.000 viviendas de interés social y prioritario, en el kilómetro 1 de la vía Indumil se construirán 17.000 viviendas con espacios comerciales, finalmente Ciudadela Colsubsidio Maiporé con un proyecto urbanístico que tendrá 16.000 unidades de vivienda (ídem). Por otra parte, el Municipio ha venido presentando una serie de problemáticas que obstaculizan su progreso y hacen cada vez más difícil el proceso de gobernanza por parte de la administración:

Crecimiento Descontrolado

Como lo menciona Pineda (2009), el Distrito Capital de Bogotá ha llegado a los límites de ocupación física de su territorio y su crecimiento se ha desbordado hacía municipios aledaños que han superado tanto los recursos como el presupuesto de sus respectivas administraciones. Soacha no es la excepción, y de hecho es uno de los casos más críticos de Cundinamarca respecto a su densidad y crecimiento poblacional. Esto ha tenido repercusiones en temas de seguridad, equipamiento público, movilidad, empleo, ordenamiento territorial, entre los aspectos más representativos. La llegada masiva de población a Soacha ha generado la creación de asentamientos ilegales de familias pobres en busca de oportunidades, así como aquellas victimas del desplazamiento, quienes probamente no alcanzaron a llegar al Distrito Capital y encontraron en Soacha la opción más cercana a su objetivo. Esta situación no parece mostrar un cambio de perspectiva a mediano plazo, dado que según cifras del DANE (2003), la tasa de crecimiento poblacional anual del municipio es del 4,8%, superando en promedio nacional (1,25%) y mayor que Bogotá (1,48%). Asentamientos ilegales y equipamiento público:

Según información de la Alcaldía de Soacha (2010), de un total de 368 barrios, 152 son ilegales ubicados en zonas de alto riesgo. Esta situación hizo que la administración pública perdiera el control urbanístico y careciera de herramientas para su legalización, impidiendo la cobertura de servicios públicos dado que no es posible realizar inversiones en barrios no legalizados con conflictos jurídicos por la propiedad de lotes. Soacha cuenta con coberturas superiores al 80% en los servicios de acueducto, alcantarillado y energía eléctrica en las cabeceras municipales, mientras que en áreas rurales el 71.1% en acueducto y 35.8% alcantarillado (CCB, 2010). Respecto a las coberturas en telefonía y gas natural son bajas (Ídem).

Movilidad: Siendo Soacha un municipio totalmente conurbado con la ciudad de Bogotá, no es ajena a sus problemáticas y de hecho comparte situaciones tan críticas como su movilidad. La falta de tierras para el desarrollo urbano de Bogotá ha generado que su población busque soluciones de vivienda en el Municipio, con la ventaja de obtener menores precios por metro cuadrado y gran oferta de proyectos inmobiliarios. Este escenario genera el desplazamiento diario de estudiantes o trabajadores hacia Bogotá, calculando que aproximadamente 200.000 personas se trasladan de una ciudad a otra, situación que se complica aún más sabiendo que su municipio se configura en el principal corredor vial entre Bogotá y el sur del país a través de la Autopista Sur (propiedad del estado), y que el 70% de los vehículos de carga del país transita por la entrada de Soacha (ídem).

Inseguridad: Como lo informa el Observatorio de Seguridad de Cundinamarca de la CCB (2015) Soacha concentra, en promedio, el 26% de la actividad delictiva de Cundinamarca. En particular, para el año 2014 el municipio de Soacha concentró el 48% de los homicidios, el 17% de las muertes en accidentes de tránsito, el mayor número de casos en hurto a personas (38%), establecimientos de comercio (42%) y vehículos (23%), respecto a todo el departamento (ídem).

Según informes de la Personería Municipal (como se citó en UNHCR Colombia - Agencia de la ONU para los refugiados, 2013), está confirmada la presencia de grupos armados y organizados al margen de la ley, las confrontaciones territoriales entre bandas delincuenciales, el reclutamiento forzado y casos de homicidios de personas protegidas conocidos como falsos positivos.

Desempleo: De acuerdo con cifras de la Alcaldía de Soacha (como se citó en Fundación Panamericana para el Desarrollo – FUPAD Colombia, 2014), las tasas de desempleo estimadas para el año 2012 alcanzaron el 15,6% superando el promedio nacional con el 10,30% y promedio del departamento de Cundinamarca del 9,40%, precisando que el 55% de los trabajadores están condiciones de informalidad (Según el Ministerio de Trabajo se consideran informales aquellos ocupados que no cotizan a pensión).

Desplazamiento: El municipio de Soacha ha sido conocido como refugio de miles de colombianos que han huido de la violencia, siendo el mayor receptor de población en situación de desplazamiento (PSD) en Cundinamarca, dada su condición territorial de ciudad intermedia, la situación de conurbación con Bogotá y su papel como municipio históricamente receptor de población desplazada de todos los lugares del país (FUPAD, 2014). Según cifras oficiales en el municipio han sido recepcionadas 40.000 personas en situación de desplazamiento entre 1997 y noviembre de 2012 (UNHCR, 2013), donde el 41% de la población desplazada es menor de edad, siendo el rango de 6 a 12 años el de mayor concentración con el 18,1%, y el 28,9 % de la población entre los 26 a 50 años de edad.

Contaminación: De acuerdo con el trabajo de grado de Isaza Guerrero (2008) respecto a los usos rurales del municipio, existe una gran predominancia de la industria extractiva (ladrilleras y canteras), ocupando el 67.86% del suelo rural, lo que deduce la perdida de producción de suelo agrícola que ha tenido el municipio. Según información del Documento Técnico de soporte POT de Soacha (como se citó en Isaza Guerrero, 2008), dentro los principales conflictos ambientales ocasionados por el uso del suelo predominan la destrucción de la vegetación natural, la utilización de las áreas alto andinas y de páramo para actividades agropecuarias y mineras que provocan la perdida de oferta hídrica, suelos y biodiversidad, la deforestación

incontrolada y masiva, el uso inapropiado de los suelos con vocación forestal o con aptitud agrícola en ganadería, el establecimiento de plantaciones forestales con especies exóticas o inapropiadas que alteran la cobertura vegetal natural, la estructura del suelo y su capacidad de almacenamiento de agua, la erosión ocasionada por prácticas agrícolas inadecuadas y el sobre pastoreo, y la expansión de asentamientos urbanos sobre zonas de protección ambiental especialmente sobre las laderas del Río Bogotá. Respecto al uso del agua, los principales conflictos se presentan por la desecación de humedales con fines agrícolas o urbanísticos, la descarga de aguas negras y agentes contaminantes en cursos y depósitos de aguas, y la utilización inapropiada y no sostenible de acuíferos.

Planes de Gobierno

Una vez revisados los factores que afectan negativa y positivamente el desarrollo y crecimiento socio-económico del Municipio, en este aparte se exponen los planes de gobierno de los últimos tres alcaldes evidenciando los frentes en los cuales cada uno de ellos ha trabajado. En el año 2007 el plan de gobierno del ex alcalde José Martínez priorizo su administración en cero corrupción y profundización de la democracia, empleo, educación, salud, justicia social, medio ambiente, servicios sociales básicos, seguridad y movilidad. De otra parte, de acuerdo con el informe general de gestión presentado por el ex alcalde Juan Nemocón para el periodo 2012 – 2015 su programa de gobierno realizó énfasis principalmente en los frentes de educación, salud, bienestar social, justicia y seguridad, desarrollo económico, gestión y derecho para el desarrollo, ordenamiento territorial, transporte y movilidad, servicios públicos y equipamientos públicos (Nemocón Mojica, 2015).

Por su parte, el alcalde actual Eleázar González electo para el periodo 2016 – 2019 menciona como su proyecto político tendrá como líneas transversales la paz, la educción y las alianzas estratégicas coherentes con el Plan Nacional de Desarrollo (2014 – 2018), y resalta la importancia de gestionar instancias departamentales y nacionales para la cooperación. Los principales ejes de política de su gobierno se centran en seguridad y cultura de paz, movilidad, acceso e infraestructura para el transporte, planeación del desarrollo territorial, desarrollo social, desarrollo económico y buen gobierno (González Casas, 2015). A pesar de la voluntad política de los actores que han liderado el gobierno del Municipio durante la última década, dentro de la investigación adelantada se evidencia que la duración de los ciclos políticos no ha contribuido con la continuidad de los compromisos y planes trazados, y menos aún si se analizan las iniciativas y resultados vistos a nivel de integración regional.

Iniciativas Para la Competitividad y Propuestas de Integración Regional

Varias han sido las iniciativas de diferentes actores públicos y privados para el mejoramiento del municipio de Soacha, algunas de ellas buscando estrategias compartidas con la región, sin embargo se perciben diferentes ópticas y posturas frente a las estrategias a seguir. En el año 2010 Fedesarrollo presentó el Modelo económico y social para Cundinamarca en el marco de la Región Capital, para el Distrito Capital y los 116 municipios de Cundinamarca. En una primera fase, el modelo establece un núcleo en el que se identifica la vocación económica del departamento y sus regiones; y una segunda fase donde se establece una propuesta productiva para el departamento. A partir de lo anterior, se establecen cuatro factores de competitividad a saber: Capital humano, capital físico, capital institucional y el capital natural, todos estos con dos soportes para su implementación, uno fiscal, y otro el institucional (ídem).

Por otra parte, la CCB publicó en el año 2010 el Plan de competitividad para la provincia de Soacha, agenda diseñada para orientar el trabajo de las Mesas Provinciales de Competitividad promovidas por la CCB y la Gobernación de Cundinamarca. Estas mesas son un escenario de concertación público-privada a nivel de provincia para identificar y gestionar proyectos en el ámbito municipal con miras a impactar la competitividad de la Región (ídem). Para lograr este objetivo y consolidar la integración de la región, fue instalado en el año 2002 el Consejo Regional de Competitividad de Bogotá – Cundinamarca, convertido

posteriormente en el año 2007 en la Comisión Regional de Competitividad (CRC), liderando proyectos basados en seis ejes estratégicos como son i) internacionalización, ii) infraestructura, iii) capital humano e innovación, iv) sostenibilidad ambiental, v) transformación productiva, y vi) desarrollo de clusters (ídem).

Igualmente, es importante señalar que la región viene adelantando un proceso de integración entre Bogotá y Cundinamarca, estrategia denominada Región Capital, mediante el desarrollo de una agenda común que ha derivado en la identificación de seis ejes estratégicos de actuación: i) desarrollo institucional, ii) competitividad y desarrollo económico, iii) sostenibilidad ambiental, iv) movilidad, v) seguridad y convivencia, y (vi) hábitat y servicios públicos (ídem). Bajo este contexto, la elaboración de la agenda de proyectos transversales y sectoriales contenida en el Plan de competitividad para la provincia de Soacha de la CCB, presenta como resultado unos ejes estratégicos como son la internacionalización; infraestructura; capital humano y empleo; sostenibilidad ambiental; transformación productiva, innovación y desarrollo tecnológico; desarrollo de cluster; instituciones y; cohesión social (ídem). Desde una óptica pública, en el año 2010 el alcalde José Martínez publicó la "Política de asentamientos humanos", destacando como acciones más prioritarias la legalización y mejoramiento integral de barrios, la titulación individual de predios, la construcción de vivienda para proyectos de reasentamiento de zonas críticas no mitigables, el mejoramiento de residencias y la incorporación de la gobernanza urbanística, incluyendo inversiones en la dotación de servicios públicos (Alcaldía de Soacha, 2010). Revisadas las iniciativas mencionadas anteriormente y en concordancia con lo manifestado por Fedesarrollo (2010), se perciben puntos de vista diferentes y cierta tensión entre los distintos actores, por hacer primar su posición sobre las estrategias y planes a seguir para la integración de la región y para la consolidación de su crecimiento y desarrollo, situación que no ha sido ajena al municipio objeto de esta investigación.

Gobernanza Territorial del Municipio

La administración del municipio ha tenido diferentes posturas por parte de los múltiples actores que han intervenido, desde quienes opinan que el territorio debe mantener su independencia, pasando por aquellos que proponen compartir políticas regionales a largo plazo, hasta quienes sugieren la creación de un área metropolitana con Bogotá y sus municipios aledaños. Entre tanto, han emergido diferentes estudios e iniciativas de entidades sin ánimo de lucro, públicas, privadas y no gubernamentales, proponiendo planes para la integración del departamento de Cundinamarca con diferentes proyectos, algunos mencionados en el aparte anterior. Sin embargo, varios autores que analizan temas de administración pública advierten que dichos esfuerzos carecen de una institucionalidad y de herramientas jurídicas para garantizar que dichos acuerdos salgan adelante (Pineda Hoyos, 2009). En este aparte se exponen los diferentes aspectos de gobernanza que pueden llegar a favorecer la gestión de un municipio con tantas particularidades como lo es Soacha y de qué forma se pueden impulsar las iniciativas que surjan, a pesar de que los procesos de integración no marchen al mismo ritmo.

Según lo definido por el movimiento América Europa de Regiones y Ciudades (AERYC) en Diciembre del 2005, por gobernanza territorial se entiende "el nuevo arte de gobernar los territorios cuyo objeto es la capacidad de organización y acción de la sociedad, su medio es la gestión relacional o de redes, y su finalidad es el desarrollo humano" (como se citó en Pineda Hoyos, SF, p. 1). Bajo este contexto, a continuación se presentan ciertas características para la gobernanza de un territorio que cobran validez en un municipio como Soacha con sus debilidades y fortalezas, y se convierten en un reto para el actual y futuros gobernantes del municipio, mientras los esfuerzos confluyen en lograr la integración solida de la región de Cundinamarca. Como primera medida, tal como indica el Cuaderno No. 1 Aglomeración, desarrollo e integración regional de la Secretaria Distrital de Desarrollo Económico (2010), es necesaria la construcción de una visión de largo plazo que se materialice en instrumentos o acuerdos que permitan hacerla operativa y funcional. Es trascendental que Soacha y los municipios cercanos, incluyendo Bogotá, establezcan unos objetivos compartidos a largo plazo que permitan encaminar la gestión de sus recursos hacia una meta común, dada la cercanía y problemáticas similares que los caracterizan.

En segunda instancia, cobra vital importancia la coordinación y ejecución de políticas y proyectos compartidos para el desarrollo regional. Fedesarrollo pone de manifiesto que aunque la constitución política conceda autonomía a los municipios, no impide la realización de acuerdos con otras instancias políticas para la ejecución y coordinación de los proyectos (2010). Lo anterior, sustentando en casos de integración regional exitosos, donde ha sido posible el diseño de políticas y acciones institucionales concertadas entre múltiples actores del contexto regional (Pineda, SF). En tercer lugar, en concordancia con un estudio de la Comisión Económica Para América Latina – CEPAL (como se citó en Pineda Hoyos, SF) la cooperación y colaboración entre municipios y departamentos es imperativo para aumentar las posibilidades de éxito en el manejo de temas de equipamiento municipal, servicios púbicos domiciliarios e iniciativas de desarrollo local. Las decisiones del Municipio deben estar precedidas de un dialogo previo con instituciones y actores públicos y privados a nivel local y regional, con el fin de analizar los impactos potenciales de las mismas y coordinar la ejecución de obras a mediano y largo plazo. En cuarto lugar, se encuentra el fortalecimiento de clusters dentro del Municipio mediante la participación de entidades gremiales. Como lo menciona el modelo de Fedesarrollo (2010), la integración de las cadenas productivas permite a la región garantizar el abastecimiento del mercado interno, posicionarse en el mercado nacional y generar mejoras en términos de competitividad para la consolidación de sectores. Finalmente, "el arte de gobernar los territorios" debe ser explicita en la capacidad de interlocución política del alcalde con otros municipios para la consolidación de acuerdos, la articulación de políticas, la construcción de redes y el alineamiento de intereses e incentivos para beneficio del Municipio y la región.

CONCLUSIONES

Los retos enfrentados por la administración pública en un municipio con las particularidades de Soacha son bastante ambiciosos. El arte de gobernar Soacha requiere no solo una visión y objetivos a largo plazo, sino la habilidad para la consolidación de acuerdos, coordinación y ejecución de políticas y proyectos, y en general la construcción de alianzas estratégicas a nivel región, que favorezcan el desarrollo del Municipio. Las iniciativas propuestas por diferentes actores de la sociedad, como son entidades privadas sin ánimo de lucro, representantes de la política pública, académicos e independientes, exponen estrategias y planes importantes para el Municipio, sin embargo dejan entrever la falta de cohesión entre ellos y evidencian procesos de corto plazo que carecen de continuidad, debido entre otros aspectos a la duración de los ciclos políticos. El progreso de Soacha y las posibles estrategias a seguir constituyen un desafío para orientar futuras investigaciones. Como parte de tranquilidad ante las necesidades del municipio y de integración con la región, es importante resaltar la voluntad política del actual alcalde para la construcción de alianzas estratégicas con la Gobernación, la Asamblea Departamental y el Congreso de la República para trabajar temas de interés municipal, compartir visiones, identificar necesidades para posteriormente materializarlas en políticas, planes y programa (González Casas, 2015).

REFERENCIAS BIBLIOGRÁFICAS

Alcaldía de Soacha. 2010. Política pública de asentamientos humanos del municipio de Soacha.

Behar Rivero, Daniel. 2008. Metodología de la Investigación. Ediciones Shalom.

Cámara de Comercio de Bogotá. 2010. Plan de competitividad para la provincia de Soacha.

Departamento Administrativo Nacional de Estadística – DANE. Censo Experimental de Soacha 2003.

Fedesarrollo. 2010. Modelo económico y social para Cundinamarca en el marco de la Región Capital: reformas y políticas de cara al futuro .

Fondo de Promoción Turística de Colombia. Julio de 2012. "Plan de desarrollo turístico de Cundinamarca" Bogotá.

Fundación Panamericana para el Desarrollo – FUPAD. 2014. Plan local de empleo de Soacha. Bogotá, Colombia

Gobernación de Cundinamarca. 2014. Estadísticas de Cundinamarca 2011-2013. Bogotá – Colombia. Primera edición, 2014. ISBN: 978-958-57600-5-9

González Casas, Eleázar. 2015. Programa de gobierno 2016-2019. Soacha

Isaza Guerrero, Juanita. Pontificia Universidad Javeriana. 2008. Conurbación y desarrollo sustentable: una estrategia de Intervención para la integración regional. Caso: primer anillo metropolitano Bogotá-sabana de occidente.

Martínez Tarquino, José Ernesto. 2007. Programa de gobierno . Soacha

Nemocón Mojica, Juan Carlos. 2015. Informe general de gestión. Plan de desarrollo "Bienestar para todos y todas 2012 – 2015". Soacha

Observatorio de Seguridad en Cundinamarca - Cámara de Comercio de Bogotá. Mayo de 2015. "Balance de la seguridad en Cundinamarca - 2014". Bogotá.

Publicaciones Semana. Agosto de 2015. Soacha rompiendo estigmas. Bogotá. Revista Semana

Pineda Hoyos, Saúl. Universidad del Rosario. Julio de 2009. Ciudad - región global: una perspectiva de la gobernanza democrática territorial. Bogotá – Colombia

Pineda Hoyos, Saúl. SF. "Gobernanza territorial e integración regional en Colombia: la experiencia de Bogotá-Cundinamarca" Bogotá – Colombia.

Secretaría Distrital de Desarrollo Económico - Dirección de estudios socioeconómicos y regulatorios - Subdirección de estudios estratégicos. Marzo de 2010. "Aglomeración, desarrollo e integración regional". Bogotá. Cuadernos de desarrollo económico. Cuaderno no. 1.

UNHCR Colombia - Agencia de la ONU para los refugiados. Junio 2013. Operación del ACNUR en Soacha, Cundinamarca. Bogotá.

RECONOCIMIENTO

El autor agradece el apoyo de la Coordinación de Administración Financiera de la Uniminuto – Centro Regional Soacha y de los estudiantes del semillero SIGMA, quienes contribuyeron con la fundamentación y construcción de este proyecto de investigación.

BIOGRAFÍA

María Fernanda Hernández es administradora de empresas por la Universidad Nacional de Colombia y especialista en gerencia de mercadeo por la Universidad del Rosario. Docente en la Corporación Universitaria Minuto de Dios Uniminuto, adscrita a la Facultad de Ciencias Empresariales, en el programa de Administración Financiera. Se puede contactar en la Transversal 5 N°5G-95 Soacha – Cundinamarca, Colombia.

FACTORES DETERMINANTES DE LA PARTICIPACIÓN DE LAS ORGANIZACIONES DEL SECTOR SOLIDARIO EN LA PLANIFICACIÓN DE LOS ENTES TERRITORIALES URBANOS Y RURALES

Jesús Farfán Casagua, Corporación Universitaria Minuto de Dios
Julio César Chamorro, Corporación Universitaria Minuto de Dios S.P

RESUMEN

Ante las dificultades que tienen las Organizaciones del Sector Solidario OSS para vincularse a la planeación de corto y largo plazo de los entes territoriales en Colombia, es evidente la poca pertinencia de estas con las necesidades primarias de los sectores rural y urbano, y surge la necesidad de priorizar por medio de la participación ciudadana en la planeación de los entes territoriales, donde se incorporen las necesidades de la población y la correspondencia de los proyectos estratégicos de las OSS urbanos y rurales. En este sentido, por medio de una encuesta semiestructurada realizada a una muestra de 250 OSS de Colombia y mediante la aplicación del método multifactorial Structural Equation Modeling SEM se identificaron los factores determinantes de la participación de las OSS en la planificación territorial que permiten diseñar un conjunto de estrategias por las cuales se vinculen las OSS en la construcción de los programas de gobierno, con el fin de aportar los insumos fundamentales para la formulación de los planes de desarrollo económico y social, a nivel urbano y rural.

PALABRAS CLAVES: Planeación Territorial, Participación Ciudadana, Desarrollo Local, Sector Solidario

DETERMINING FACTORS OF THE PARTICIPATION OF THE ORGANIZATIONS OF THE SOLIDARITY SECTOR IN THE PLANNING OF URBAN AND RURAL TERRITORIAL ENTREPRENEURS

ABTRACT

In view of the difficulties that OSS Solidarity Sector Organizations have in relation to the short and long term planning of local and regional authorities in Colombia, it is evident that they are not relevant to the primary needs of the rural and urban sectors, and the need arises To prioritize by means of citizen participation in the planning of territorial entities, where the needs of the population and the correspondence of the strategic projects of the urban and rural OSS are incorporated. In this sense, through a semi-structured survey carried out on a sample of 250 OSS from Colombia and through the application of the multifactorial method Structural Equation Modeling SEM, the determinants of the OSS participation in territorial planning were identified that allow designing a set Of strategies for linking OSS in the construction of government programs, in order to provide the fundamental inputs for the formulation of economic and social development plans at urban and rural levels.

KEYWORDS: Territorial Planning, Citizen Participation, Local Development, Solidarity Sector

INTRODUCCIÓN

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. 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 permiten 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).

Desarrollo Local y Participacion Ciudadana

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 periodo 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; esta es la planificación a largo plazo de las entidades territoriales 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 entre otros; (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 (Congreso de la República de Colombia, 1994).

Tales como la recolección, manejo y disposición final de residuos sólidos, manejo de aguas residuales, e importantes procesos productivos que se pueden generar a partir de esta problemática que es un espacio para que las organizaciones de economía solidaria gestionen, con doble impacto, por un lado la competitividad y sostenibilidad de estas acciones económicas, con beneficio para las comunidades en práctica solidaria como proyecto de vida y el impacto sostenible a nivel del medio ambiente; (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 (Bucheli, 2008; Coque, 1999, 2012; Moral & Jurado, 2006; Prévost, 1996). Los mecanismos de participación del pueblo en ejercicio de su soberanía: el voto, el plebiscito, el referendo, la consulta popular, el cabildo abierto, la iniciativa legislativa y la revocatoria del mandato, están reglamentados por la Ley 134 de 1994. Así, el Estado promociona a la organización, promoción y capacitación de las asociaciones profesionales, cívicas, sindicales, comunitarias, juveniles, benéficas o de utilidad común no gubernamentales, sin detrimento de su autonomía con el objeto de que constituyan mecanismos democráticos de representación en las diferentes instancias de participación, concertación, control y vigilancia de la gestión pública que se establezcan. Así, durante el proceso de discusión de los planes de desarrollo, las autoridades de planeación velarán porque se hagan efectivos los procedimientos de participación ciudadana previstos en la presente Ley (Ley 152 de 1994, artículo 3 inciso g). Donde se debe dar prioridad del gasto público social, para asegurar la consolidación progresiva del bienestar general y el mejoramiento de la calidad de vida de la población.

El proceso administrativo en el cual las OSS deben articularse en el sector público es en la elaboración, aprobación y ejecución de los planes de desarrollo de la Nación y de las entidades territoriales. Se deberá tener como criterio especial en la distribución territorial del gasto público el número de personas con necesidades básicas insatisfechas, la población y la eficiencia fiscal y administrativa, y que el gasto público social tenga prioridad sobre cualquier otra asignación. Es este sentido es importante hacer énfasis en los artículos 9°, 10° y 11° de la Ley 454 de 1998 donde mediante sistemas de integración vertical y horizontal, y estableciendo redes de intercooperación territoriales o nacionales y planes económicos, se debe (i) consolidar la cultura solidaria en el desarrollo territorial a través de los planes sociales, educativos y culturales; (ii) participar en el diseño, debate, ejecución y evaluación de los planes de desarrollo, a través de la priorización y formulación de objetivos específicos, donde las OSS tiene el espacio para ser agentes gestores de la ejecución de los planes de desarrollo y (iii) apoyar los entes territoriales dentro de un radio de acción específico.

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; Bucheli, 2008; Cotorruelo Menta, 2001).

Factores Determinantes de la Participación de las Oss y la Planeación Territorial

Con el fin de proponer un modelo de planificación territorial con participación de Organizaciones del Sector solidario OSS para entes territoriales urbanos y rurales que integre dinámicas de planeación territorial participativa en los sectores rural y urbano y sus necesidades, fue necesario identificar los factores determinantes de la relación OSS-Estado, en la cual, la participación ciudadana es el vínculo directo entre las necesidades de las poblaciones (urbanas o rurales) y la planeación de corto y largo plazo de los territorios.Para esto se propuso un modelo multifactorial que permita desde un enfoque mixto (cualitativo-cuantitativo) identificar los factores que le permiten a las OSS integrarse en la planificación territorial. La primera fase del proyecto consta de una encuesta semi-estructurada hecha a una muestra de conveniencia

de 250 cooperativas colombianas que tienen como característica la participación en proyectos con el Estado y la sostenibilidad. Después de obtener la información se estructuró un modelo *Structural Equation Modeling* SEM que permitió la identificación de relaciones causales entre la sostenibilidad de las cooperativas, la participación en proyectos con el Estado y el desarrollo subyacente de las comunidades afectadas por cada una de estas.

CONCLUSIONES

Los debates recientes en la literatura del desarrollo local reconocen la importancia de la participación ciudadana en el desarrollo local de las regiones, pero también se encuentra que aunque existen los instrumentos jurídicos para el desarrollo de este escenario, los ciudadanos no logran llevar sus necesidades específicas a las entidades territoriales. Es este sentido, los factores identificados en esta 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 y servir de canal para llevar las necesidades específicas de cada región para que sea tenida en cuenta en la planeación territorial. Para ello, uno de los factores determinantes de esta relación, es que las OSS sean creadas a partir de las necesidades de la población y no de las necesidades del mercado. Para que de esta forma sea un interlocutor válido que canalice las necesidades primarias al Ente Territorial a través del segundo factor más importante, que es la participación en proyectos estratégicos de la región.

BIBLIOGRAFÍA

Asamblea Nacional Constituyente. Constitución Política de Colombia (1991).

Bucheli, M. (2008). El desarrollo local y las organizaciones solidarias; diversas estrategias para afrontar el desarrollo: un caso colombiano. Cuadernos de Desarrollo Rural, 5(61), 111–129.

Congreso de la República de Colombia. Ley 152 De 1994 Por El Cual Se Establece La Ley Organiza Del Plan De Desarrollo (1994). Retrieved from https://www.dnp.gov.co/Portals/0/archivos/documentos/DDTS/Gestion_Publica_Territorial/1bnormatividadLey152_94.pdf

Congreso de la República de Colombia. Ley 454 de 1998 De Economía solidaria (1998).
Coque, J. (1999). Industrialización en el entorno local a través de (sociedades) cooperativas. Revista de Estudios Cooperativos, (68), 121–135.

Coque, J. (2012). Cooperativismo y desarrollo en el Sur del Departamento de Santander (Colombia), 21–37.

Coraggio, J. L. (2002). La Economía Social Como Vía Para Social Como Vía Para Otro Desarrollo Social.

Cotorruelo Menta, R. (2001). Aspectos estratégicos del desarrollo local. Transformaciones Globales, Instituciones Y Políticas de Desarrollo Local., 1–22. Retrieved from http://www.institutodeestudiosglobales.org/resources/Desarrollo end%C3%B3geno y globalizaci%C3%B3n.pdf

De Oliveira Arruda, D., Pasquotto Mariani, M. A., Bitencourt Fagundes, M. B., Schmidt, V., & Teixeira Dias, D. (2013). La Relación Entre La Economía Solidaria Y El Desarrollo Local Un estudio de caso volcado a los emprendimientos solidarios del turismo brasileño. Estudios Y Perspectivas En Turismo, 22, 745–762.

Farfán, J. & Chamorro, J.C. (por publicar). Análisis de la relación de las organizaciones del sector solidario con el desarrollo territorial participativo en la Localidad de Engativá y el municipio de Tenjo (Cundinamarca).

Gereffi, G., & Fernandez-Stark, K. (2011). Global Value Chain Analysis: A Primer. Center on Globalization, Governance & Competitiveness, Duke University, Durham, North Carolina, USA.

Gereffi, G., & Kaplinsky, R. (2001). Introduction: Globalisation, Value Chains and Development, 32(3), 1–8. doi:10.1111/j.1759-5436.2001.mp32003001.x

Guerra, P. (2010). La economía solidaria en Latinoamérica. Papeles de Relaciones Ecosociales Y Cambio Global, 67–76.

Michelsen, J. (1994). The rationales of cooperative movements: Some suggestions from Scandinavia. Annals of Public and Cooperative Economics. Retrieved from http://onlinelibrary.wiley.com/doi/10.1111/j.1467-8292.1994.tb01504.x/abstract

Moral, A. M., & Jurado, E. B. (2006). Desarrollo territorial y economía social. Revista de Economía Pública, Social Y Cooperativa, 125–140.

Parente Neiva Santos, S. M. (2014). Economía Solidaria , Desarrollo Local Y Microfinanzas : Una Convergencia Posible. Universidad Autónoma de Madrid.

Porter, M. E. (1990). The Competitive Advantage of Nations. Harvard Business Review, 68, 73–93. doi:Article

Prebisch, R. (1950). Crecimiento, desequilibrio y disparidades: interpretación del proceso de desarrollo económico. CEPAL.

Prévost, P. (1996). El desarrollo local y las cooperativas. Cuadernos de Desarrollo Rural, 37, 25–45.

Razeto, L. (2010). ¿Qué es la economía solidaria? Papeles de Relaciones Ecosociales Y Cambio Global, (110), 47–52.

Robinson, J. (1956). The Accumulation of Capital. Homewood: Richard C. Irwin, INC.

Schumpeter, J. A. (1934). The theory of economic development: an inquiry into profits, capital, credit, interest, and the business cycle. Harvard Economic Studies, 46, xii, 255 p. doi:10.2307/1812657

Vázquez-Barquero, A. (2001). Desarrollo endogeno y globalizacion. Editorial Homo Sapiens, 1–17.

BIOGRAFIA

Jesús Farfán Casagua es Administrador Público de la Escuela Superior de Administración Pública ESAP de Colombia. Es profesor de la Corporación Universitaria Minuto de Dios, Uniminuto, Sede Principal. Adscrito a la cátedra de gestión pública.

Julio César Chamorro es Economista de la Universidad de la Salle y Magíster en Ciencias Económicas de la Universidad Nacional de Colombia. Es profesor asistente de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Líder del semillero de investigación SICAF de la Facultad de Ciencias Empresariales de Uniminuto S.P. Adscrito a la cátedra de Formulación y Evaluación de Proyectos.

SISTEMA DE COSTOS PARA RESTAURANES INFORMALES EN BOGOTA

Julio César Chamorro, Corporación Universitaria Minuto de Dios
Mireidy Katherine Díaz Olave, Corporación Universitaria Minuto de Dios

RESUMEN

A pesar de que en Colombia entidades como la cámara de comercio han llevado a cabo campañas mediante las cuales se pretenden concientizar a los comerciantes propietarios de negocios informales sobre los beneficios que se obtienen al dar el paso a la formalidad, sigue siendo alta la tasa de informalidad que se tiene hoy en día. En el caso específico de los restaurantes informales ubicados en la ciudad de Bogotá esta situación genera un riesgo que es inherente a las prácticas de la informalidad, el desconocimiento de sus costos reales ya que por razones asociadas especialmente con el desconocimiento los comerciantes contemplan únicamente el valor de los insumos. Sin embargo en un mercado dinámico como el actual, tienen la necesidad de llevar un control, información fiable y oportuna para que sirva de soporte al momento de tomar decisiones, como dice Hansen & Maryanne, (2007). "Los costos se deben tener en cuenta como variable fundamental para la toma de decisiones estratégicas" (Hansen, 2007, p. 54). Y aunque los sectores informales no tienen mayor regulación éste proyecto pretende desarrollar un sistema de costos donde se pueda dejar un poco de lado el método empírico conocido como "el tanteo" y aplicando los cálculos y técnicas de costeo, teniendo en cuenta además de los insumos o materias primas los otros elementos del costo como la mano de obra directa y los costos indirectos de fabricación; llegando de esta manera a mitigar riesgos y ante todo conocer la realidad productiva de los negocios.

PALABRAS CLAVES: Restaurantes Informales, sistema de costeo, riesgo de desconocimiento, necesidad de control, y toma de decisiones.

SYSTEM OF COSTS FOR INFORMAL RESTAURANTS IN BOGOTA

ABSTRACT

Although in Colombia entities such as the Chamber of Commerce have carried out campaigns that are intended to raise awareness among informal business owners about the benefits they gain from giving way to formality, the rate of Informality we have today. In the specific case of informal restaurants located in the city of Bogotá, this situation generates a risk inherent in the practices of informality, ignorance of their real costs, because for reasons associated especially with ignorance, merchants only contemplate the value Of the inputs. However, in a dynamic market such as the current one, they have the need to take control, reliable and timely information to support the moment of decision making, As Hansen & Maryanne says (2007). "Costs must be taken into account as a fundamental variable for strategic decision making" (Hansen, 2007, p.54). And although the informal sectors do not have more regulation this project aims to develop a system of costs where the empirical method known as "the trial" can be left aside, and applying the calculations and costing techniques, taking into account also the inputs Or raw materials the other elements of the cost such as direct labor and indirect manufacturing costs; Arriving in this way to mitigate risks and first of all to know the productive reality of business.

KEYWORDS: Informal Restaurants, costing system, risk of ignorance, need for control, and decision making

INTRODUCCIÓN

Los costos son para las compañías productoras lo que para un ser humano es la columna vertebral. Bien se sabe que en Colombia existen muchos negocios que trabajan bajo la informalidad, en el caso de los especifico de los restaurantes usualmente no tienen una idea concreta de sus costos ya que contemplan únicamente el valor de los insumos. Pero en un mercado dinámico como el actual, tienen la necesidad de llevar un control, e información fiable y oportuna para que sirva de soporte al momento de tomar decisiones, como dice Hansen & Maryanne, (2007). "Los costos se deben tener en cuenta como variable fundamental para la toma de decisiones estratégicas" (Hansen, 2007, p. 54). Esto se podría lograr dejando un poco de lado el método empírico conocido como "el tanteo" y aplicando los cálculos y técnicas de costeo, teniendo en cuenta además de los insumos o materias primas los otros elementos del costo como la mano de obra directa y los costos indirectos de fabricación; llegando de esta manera a mitigar riesgos y ante todo conocer la realidad productiva de los negocios.

PLANTEAMIENTO DEL PROBLEMA Y JUSTIFICACIÓN

En Colombia la proporción de ocupados informales fue 47,1% para el trimestre móvil noviembre 2015 - enero 2016 según resultados generales del DANE, de los cuales el 43,1% se concentró en comercio, y restaurantes, por ello se puede evidenciar lo importante que son estos negocios que Infortunadamente tal vez por falta de conocimiento y el poco acceso tecnológico sus propietarios no logran un adecuado manejo de la información, han estipulado el precios de venta de sus productos con base en el precio de compra de los insumos y un porcentaje adicional que esperan obtener como utilidad, dejando de lado costos adicionales como lo son el transporte de materia prima, su propia mano de obra, la mano de obra directa e indirecta, los servicios públicos y el arriendo de la planta de producción, entre otros que son determinantes en el costo total de un producto. Ante éste desconocimiento los propietarios pueden involuntariamente estipular precios por debajo del costo total. Este tipo de circunstancias ha provocado el cierre de muchos negocios y así mismo un mayor índice de desempleo. En este sentido, es importante construir un sistema de costeo que sea implementado por los restaurantes informales.

REFERENTE TEÓRICO

De acuerdo con Horngren (2009) la contabilidad de costos se relaciona fundamentalmente con la acumulación y el análisis de la información de costos para uso interno por parte de los gerentes, en la valuación de inventarios, la planeación, el control y la toma de decisiones. Entre los principales objetivos de la contabilidad de costos esta: (1) Evaluar la eficiencia en cuanto al uso de los recursos materiales, financieros y de la fuerza de trabajo, que se emplean en la actividad; (2) Servir de base para la determinación de los precios de los productos y/o servicios; (3) Facilitar la valoración de posibles decisiones a tomar que permitan la selección de aquella variante que brinde el mayor beneficio con el mínimo de gastos.

En este sentido, todas las compañías incurren en costos al desarrollar su actividad económica, la clasificación de los costos puede hacerse de diferentes formas en función del criterio de clasificación elegido, entre las principales se encuentran: (a) de acuerdo al elemento del costo del producto: Materia Prima, Mano de obra y costos indirectos de fabricación; (b) por su incorporación al producto: Directos e Indirectos; (c) de acuerdo al período en que se van a cargar a los ingresos: Costo del producto y costos del periodo; (d) Por su relación con el nivel de actividad: Variables, Fijos, Mixtos; y (e) por su relación al momento del cálculo: Real y predeterminado (García, 2008; Horngren, 2009).

En este sentido, para García (2008) y Horngren (2009) es necesario definir un sistema para calcular el costo de las unidades producidas o el servicio prestado, y aplicarlos a la actividad. En general se pueden aplicar dos sistemas de Contabilidad de Costo según la concentración de los mismos: (a) Sistema de Costo por Proceso y (b) Sistema de Costo por Órdenes de Trabajo.

De acuerdo con Porter (2006) Una empresa es rentable si su valor rebasa los costos de crear su producto, para lograr establecer este hecho es necesario utilizar una herramienta fundamental denominada cadena de valor que permitiendo dividir o desagregar las compañías en sus actividades con el fin de entender el comportamiento de sus costos y el impacto que genera en la sociedad en la cual opera.

METODOLOGÍA

La metodología a seguir en la presente investigación se compone de tres etapas. Primero, con el fin de identificar las variables del costo más significativas en los restaurantes informales, se realizará un estudio con el cual se pueda obtener la información necesaria en relación a los costos de producción de los restaurantes informales. Segundo, con el objetivo de identificar los flujos de proceso y los flujos de costos se selecciona una muestra no probabilística a través del muestreo por conveniencia de los restaurantes informales con los cuales se elaborará un diagrama de flujo a través de la observación, que evidencie los procesos que se realizan dentro del restaurante para llevar a cabo la producción.

Finalmente, se estructurará la construcción del sistema de costeo a través de un formato en Microsoft Excel que buscara calcular los costos participantes en un restaurante informal, este formato deberá ser diligenciado para que arroje el costo total de los platos comercializados por el restaurante. El sistema de costeo desarrollado, será validado con una prueba piloto en una muestra seleccionada de restaurantes Bogotanos.

CONCLUSIONES

Dada la necesidad de los restaurantes informales por conocer los costos reales de su producción se debe construir un modelo de costos que sea asequible, confiable, y claro.

La adecuada aplicación de la contabilidad de costos puede guiar a los propietarios de restaurantes informales a una buena toma de decisiones.

El conocimiento real y oportuno de los costos en que incurre un restaurante informal contribuye a una mejor asignación de precios de venta.

Tener establecido un método de costeo para restaurantes informales sirve de salvaguarda para el propietario ya que tiene un mayor control sobre la producción de su negocio.

BIBLIOGRAFÍA

Bustamante J. P. y Bayter M. P. (2013). Informalidad empresarial y laboral en pequeños comerciantes: nueva evidencia para Colombia. Notas Fiscales. Ministerio de Hacienda y Crédito Público. (1):21. 68 pp.
Cansiong, R., & Elizabeth, R. (2015). Costo de producción en la elaboración de comida express del restaurante el gran chaparral del cantón Buena Fe. Año 2015.

Cooper, B., Floody, B., & McNeill, G. (2002). Como iniciar y administrar un restaurante. Editorial Norma.

Cuevas, F. (2004). Control de costos y gastos en los restaurantes. Editorial Limusa.
García Colín, J. (2008). Contabilidad de costos. Mc Graw Hill.

Galárraga, M., & Javier, F. (2014). Elaboración de una guía y un sistema de simulación de control de costos de alimentos y bebidas para pymes hosteleras (Master dissertation, Quito: EPN, 2014.).

Gutiérrez, M. M. J., Barrios, J. A. G., Torres, J. A. J., Pinzón, E. H., & Ortiz, J. J. R. (2015). Factores de competitividad de las pymes del sector de restaurantes en Bogotá, localidad la Candelaria. REVISTA INTERSECCIÓN. Eventos, turismo, gastronomía y moda., 15-23.

Horngren, C. T. (2009). Cost Accounting: A Managerial Emphasis, 13/e. Pearson Education India.

Quintero, B. C. (2014). Costeo para un restaurante gourmet en Colombia (Tesis, Escuela de Ingeniería de Antioquia).

Porter, M., & Kramer, M. (2006). Estrategia y sociedad. Harvard business review, 84(12), 42-56.

BIOGRAFIA

Mireidy Katherine Díaz Olave, es Tecnóloga en costos y Auditoria de la Universidad Minuto de Dios. Estudiante participe del semillero de investigación de la facultad de ciencias empresariales de la sede Principal. Se puede contactar al correo mdiazolave@uniminuto.edu

Julio César Chamorro es Magíster en Ciencias Económicas de la Universidad Nacional de Colombia. Es profesor de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Adscrito a las cátedras de Formulación y Evaluación de Proyectos y Macroeconomía Financiera. Se puede contactar al correo julio.chamorro@uniminuto.edu

HERRAMIENTA DE APRENDIZAJE Y COMUNICACIÓN ENTRE LA COMUNIDAD Y LA ACADEMIA

Viviana Patricia Correa Villalba, Corporación Universitaria Minuto de Dios
Julio César Chamorro, Corporación Universitaria Minuto de Dios

RESUMEN

En el contexto de globalización, competitividad, el auge del aprendizaje virtual y la necesidad de educación financiera en la población, cobra importancia la construcción y el desarrollo de herramientas virtuales que permitan optimizar el tiempo (Reyes y Chaparro, 2013), donde se apoyen proyectos emprendedores o se dé solución a dudas que surgen del aprendizaje cotidiano. En este sentido, surge del interés de la comunidad académica, en particular del programa de la tecnología en costos y auditoría de la universidad Minuto de Dios, por ofrecer un recurso de apoyo en educación financiera, para los procesos educativos de los estudiantes y para las personas naturales y jurídicas, que requieran disponer de un instrumento completo y en línea, que permita obtener respuesta inmediata en el momento y lugar que se necesite. En este sentido, este trabajo pretende diseñar una mesa de ayuda virtual, que permita al estudiante afianzar sus conocimientos en costos y auditoria y a las pequeñas empresas, obtener apoyo en cuanto a las actividades de costeo de sus procesos productivos.

PALABRAS CLAVES: Globalización, Aprendizaje Virtual, Educación Financiera, Consulta en Línea

LEARNING TOOL AND COMMUNICATION BETWEEN THE COMMUNITY AND THE ACADEMY

ABSTRACT

In the context of globalization, competitiveness, the rise of virtual learning and the need for financial education in the population, the construction and development of virtual tools that allow time optimization (Reyes and Chaparro, 2013), where projects are supported Entrepreneurs or solving doubts that arise from everyday learning. In this sense, the interest of the academic community is the technology in costs and auditing, to offer a resource of support in financial education, for the educational processes of the students, the natural and juridical persons, that require to have a complete instrument and in Line, that allows to obtain immediate answer in the time and place that is needed. The virtual support desk is a tool that allows students and individuals to expand their knowledge in the areas of cost audit and finance, and for legal persons, an online consultation space that allows companies to solve all the doubts in such areas at any time.

KEYWORDS: Globalization, Virtual Learning, Financial Education, Online Consultation.

INTRODUCCIÓN

En cuanto las estrategias de inclusión de TIC's y la educación financiera, Blanco (2015) recogió diferentes propuestas y los programas vigentes en materia de educación financiera en España, con el fin de que tras su aplicación, fundamentalmente en los niveles educativos de primera y secundaria, revierta en los futuros estudiantes en Administración y Dirección de Empresas. Por otra parte, integraron propuestas de actuación en algunas de las Facultades de Administración y Dirección de Empresas en España, con el fin de acercar

al estudiante la visión práctica de la empresa. Por otra parte, Quintero y Carvajal 2009, mostraron la experiencia del modelo de consultorios virtuales para resolver los problemas de población desplazada, lo que demostró la eficiencia de la adaptación de las TIC's en la divulgación de información y solución de dudas. El presente proyecto tiene como finalidad diseñar una propuesta en asesoría y educación financiera y de costos y auditoria, aprovechando las nuevas tecnologías digitales que permiten disponer de fuentes de información y comunicación en menor tiempo y acortando distancias. El crecimiento de la actividad virtual es cada vez más usual, y esta nos ayuda a requerir herramientas que estén a la mano, sean de fácil acceso, no tengan costo y sean confiables. En este sentido, la herramienta se propone brindar la posibilidad de asumir el control directo del aprendizaje y construir su propio conocimiento para satisfacer las necesidades específicas de los usuarios de manera efectiva, con el fin de mejorar los procesos de aprendizaje y los índices de productividad de las pequeñas empresas. Dentro de la estrategia de innovación enseñada a los estudiantes de Uniminuto y la responsabilidad social con los miembros de la comunidad, este proyecto permite materializar el apoyo para desarrollar las diferentes actividades, como consultas y lograr la comprensión de diferentes situaciones a las cuales se enfrentan las personas naturales o jurídicas que la solicitan, a través de la metodología de bases de datos que permita alimentar sistemáticamente la información manejada en el mismo contexto, que cuente con diferentes secciones, en donde se exponga: la presentación de la herramienta virtual, la línea de atención, las preguntas frecuentes, terminología, sección de costos, sección de finanzas, y sección de auditoría; con el fin de indagar de manera segura y actualizada a las necesidades de sus consultantes. El siguiente documento se encuentra organizado de la siguiente manera: Un abrebocas al tema de la educación financiera en el mundo, la metodología planeada y las conclusiones esperadas del proyecto, en las cuales se especifica la etapa de desarrollo del mismo y cuál es el resultado esperado.

La Educacion Financiera en el Mundo

El concepto de educación financiera definido por la Organización para la Cooperación y el Desarrollo Económico (OCDE) como el proceso por el cual consumidores financieros e inversionistas mejoran su entendimiento de los productos y conceptos financieros, a través de la información y preparación, desarrollando herramientas y la capacidad para percibir y estar conscientes de los riesgos y oportunidades, tomado decisiones informadas, conociendo alternativas de apoyo y estando al tanto de otras acciones que permitan mejorar su bienestar (García, Grifoni, López y Mejía, 2013). Por otro lado para Ocampo (2013) lo que busca la educación a nivel financiero es producir cambio de conducta de los agentes económicos, lo cual permitirá el desarrollo de habilidades sobre las finanzas a nivel personal, que permitirá una mejor administración de los recursos financieros. En este sentido, cobra mucha importancia en las sociedades latinoamericanas, lo que hace importante la búsqueda de estrategias innovadoras que permitan ampliar el número de personas naturales y jurídicas entiendan la importancia de comprender la información financiera (Anaya, Garay & Herbas Torrico, 2015; Blanco Hernández, 2015; Castro & García, 2010; Ocampo, 2013; Pilar, Diego, & Álvarez-franco, 2015).

METODOLOGÍA

Con el fin de construir la mesa de soporte virtual de costos, auditoría y finanzas, se plantean tres etapas: primero, se propone un estudio que tiene como objetivo identificar la población objetivo entre personas naturales y jurídicas que expresen las necesidades de educación financiera en las áreas de costos, auditoría y finanzas; Segundo, luego de identificar las necesidades, de la población se propone la construcción de la estructura de la mesa de soporte virtual que dé respuesta a las necesidades en educación financiera de personas naturales y jurídicas; Y tercero, a partir de los resultados de la estructura construida, se hace el desarrollo de la mesa de soporte virtual de costos, auditoría y finanzas, como una herramienta web y móvil de educación financiera.

CONCLUSIONES

En Colombia se hace necesario mejorar la educación financiera de las personas naturales y jurídicas, lo cual requiere de un esfuerzo de la política pública que involucre un compromiso nacional. Pero, mientras eso no ocurra, es importante implementar iniciativas que incorporen a distintos sectores para generar estrategias focalizadas en algunos segmentos de la población. Y si bien no existe una receta para la implementación de un programa de educación financiera, iniciativas con las características como las de la Mesa de Soporte virtual de Costos, Auditoría y Finanzas, representa una gran alternativa de proyección social en busca de ampliar los niveles de educación financiera en Colombia. El proyecto se encuentra en su etapa o fase inicial, donde se desarrollan los estudios pertinentes para entender las necesidades a las cuales apunta satisfacer la mesa de soporte virtual.

BIBLIOGRAFÍA

Anaya, Garay, G., & Herbas Torrico, B. (2015). Las Finanzas Conductuales, el Alfabetismo Financiero y su Impacto en la Toma de Decisiones Financieras, el Bienestar Económico y la Felicidad. Octavo Encuentro de Economistas de Bolivia: Carlos VIllegas Quiroga, 1–31. Retrieved from https://www.bcb.gob.bo/eeb/sites/default/files/8eeb/docs/Gonzalo_Garay.pdf

Blanco Hernández, M. T. (2015). La importancia de la educación financiera y su influencia en los futuros estudiantes de administración y dirección de empresas. Anuario Jurídico Y Económico Escurialense, 48(2), 381–400. Retrieved from http://dialnet.unirioja.es/servlet/articulo?codigo=5009673

Castro, F., & García, N. (2010). La educación económica y financiera en los bancos centrales de América Latina *. Investigación E Información Económica, 137, 1–6.

Ocampo, M. (2013). SISTEMA BANCARIO COLOMBIANO Y LA EDUCACIONFINANCIERA. CASO BANCO DAVIVIENDA. Universidad Católica Santa Teresa de Jesús de Ávila.

Pilar, B., Diego, A., & Álvarez-franco, P. B. (2015). Financial Education Programs in Colombia : 2015 Challenges in Assessing their Effectiveness Financial.

Quintero Lyons, J., & Carvajal Martínez, J. (2009). Impacto del Consultorio Jurídico y Desplazamiento: el Uso Alternativo del Derecho. Modelo Para Atención a la Población Desplazada. Revista de Derecho, (31), 172-195.

Reyes-Maldonado, N. M., & Chaparro-García, F. (2013). Metodologías activas para la enseñanza de las Normas Internacionales de Información Financiera en un ambiente virtual de aprendizaje. Cuadernos de Contabilidad, 14(spe36), 1147-1182
.
Velandia, Á. T. (2005). Redes académicas en entornos virtuales. Apertura impresa.

BIOGRAFIA

Viviana Patricia Correa Villalba es Tecnóloga en Contabilidad, finanzas y Costos, Auditoria, estudiante de Sexto Semestre de Contaduría Pública de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal.

Julio César Chamorro es Magíster en Ciencias Económicas de la Universidad Nacional de Colombia. Es profesor de la Corporación Universitaria Minuto de Dios, Uniminuto Sede Principal. Adscrito a las cátedras de Formulación y Evaluación de Proyectos y Macroeconomía Financiera.

EL COMPORTAMIENTO ORGANIZACIONAL COMO FACTOR DE COMPETITIVIDAD EN LAS EMPRESA FAMILIARES DEL SECTOR COMERCIO EN TIJUANA, B.C., MÉXICO

María Virginia Flores-Ortiz, Universidad Autónoma de Baja California
Alfonso Vega-López, Universidad Autónoma de Baja California
Edgar Armando Chávez-Moreno, Universidad Autónoma de Baja California

RESUMEN

El presente trabajo contempla una investigación para conocer la relación que existe entre el comportamiento organizacional como factor de competitividad en las empresas familiares del sector comercio en Tijuana, B.C.; sin lugar a dudas el primordial activo de las organizaciones es el recurso humano ya que es a través de un buen equipo de trabajo que la empresa logra sus objetivos y metas asegurando así su desarrollo y posicionamiento en el mercado, no se debe dejar de lado el comportamiento organizacional y la importancia que este tiene dentro de las empresas. De aquí la finalidad de analizar el comportamiento organizacional en las empresas familiares del sector comercio, como factor de competitividad para determinar si esta influye de manera directa en su crecimiento e incluso en el éxito de la compañía. Para lograr los resultados se realizaron 153 encuestas representativas a los empleados de las empresas familiares del sector comercio registradas en el Sistema de Información Empresarial Mexicano, (SIEM), correspondiente a Tijuana, en Baja California, México, realizándose la investigación los dos últimos cuatrimestres del 2015 y todo el año 2016. La investigación cuantitativa se aplica para el levantamiento de encuestas, a través de cuestionarios a los empleados de las empresas familiares del sector comercio.

PALABRAS CLAVES: Sector Comercio, Cultura Organizacional, Competitividad

JEL: F23, L2, L25

ORGANIZATIONAL BEHAVIOR AS A FACTOR OF COMPETITIVENESS IN THE FAMILY BUSINESS OF THE TRADE SECTOR IN TIJUANA, B.C., MEXICO

ABSTRACT

The present work contemplates an investigation to know the relation that exists between the organizational behavior as factor of competitiveness in the family business of the trade sector in Tijuana, B.C .; Without a doubt the primordial asset of the organizations is the human resource since it is through a great team that the company achieves its objectives and goals thus ensuring its development and positioning in the market, we must not leave aside the organizational behavior and the importance it has within companies. Hence the purpose of analyzing the organizational behavior in family businesses in the trade sector, as a factor of competitiveness to determine if it directly influences its growth and even the success of the company. To achieve the results, 123 representative surveys were carried out on the employees of family businesses in the trade sector registered in the Mexican Business Information System (SIEM), corresponding to Tijuana in Baja California, Mexico. The survey was conducted in the last two quarters of the year 2015 and throughout the year 2016. Quantitative research is applied to survey surveys, through questionnaires to the employees of family businesses in the trade sector.

KEYWORDS: Trade Sector, Organizational Sector, Competitiveness

INTRODUCCIÓN

En términos generales, las empresas Familiares han tenido un desempeño positivo, ya que el 66% presentó crecimiento en los últimos 12 meses y el 64% espera seguir haciéndolo de manera sostenida en los próximos cinco años. Los problemas internos claves que enfrentan las empresas familiares en México son similares a los que se enfrentan las empresas de todo el mundo, aunque hacen más énfasis en la reorganización de la empresa, el desarrollo del negocio/producto y las condiciones del mercado en México. De acuerdo a la encuesta empresas familiar 2014, muestra que el 54% de las empresas familiares está exportando y aproximadamente tres cuartas partes de las mismas esperan exportar a finales de los próximos cinco años, y predicen que estas serán alrededor de una quinta parte de todas las ventas. Aquellas empresas que tienen especial interés en crecer internacionalmente son las que apuntan a un crecimiento agresivo. (Simón, 2014) La aparición de las nuevas tecnologías, la liberalización del comercio, la globalización y los cambios sociales y de consumo, entre otros muchos, están provocando que el macro entorno sea tan rápidamente cambiante que apenas sea posible seguir su ritmo por parte de las empresas familiares, por lo tanto encuentran complicado cumplir su doble misión, que no es más que responder a los cambios del entorno para satisfacer las necesidades de los distintos grupos de interés y a la vez garantizar una cierta estabilidad interna que le permita pervivir por muchos años. (Fajardo, 2009)

Es justamente cuando en ese preciso momento en el que el comportamiento organizacional surge con fuerza. Las organizaciones necesitan una nueva perspectiva de estudio y de análisis, que vaya mucho más allá de lo puramente funcional y que parta de que las empresas familiares son un sistema socio técnico abierto, lo que significa que en su seno se interrelacionan personas, grupos y entorno de una forma organizada para conseguir un fin determinado. Por lo tanto, el comportamiento organizacional debe poder explicar qué hace la empresa familiar y cómo lo hace, cómo se organiza para ello y qué recursos moviliza, quién hace cada cosa en la organización y qué tareas, actividades y procesos se llevan a cabo, cómo se ejecutan las diferentes acciones y cómo se controlan. Por ello, el análisis del comportamiento organizacional exige una mirada profunda sobre el qué es la organización y su relación entre sus diferentes partes, así como su relación con el resto de los grupos de interés externos, sin olvidar su parte más puramente funcional. Esto exige que para estudiar el comportamiento organizacional, lo hagamos desde una serie de perspectivas que nos van a facilitar su conocimiento. (Fajardo, 2009)

La investigación está organizada de la siguiente manera: en la sección de revisión literaria se presentan conceptos de franquicias de diversos autores, su clasificación y ventajas; asimismo, se trata el tema del clima organizacional como factor de competitividad, abordando su concepto de distintos autores, la competitividad como un factor dentro del entorno organizacional y cómo puede el clima laboral ser estudiado de diversas maneras para poder mejorar la competitividad, se explica el modelo utilizado como base de la investigación y por último se definen los factores de competitividad que influyen en el clima organizacional tales como: autonomía, apoyo, comunicación, presión, reconocimiento, equidad, innovación, percepción a la organización, motivación, remuneración, capacitación y desarrollo, ambiente físico y cultural, visión y satisfacción general. Asimismo, en el apartado de metodología se presentan los procedimientos, técnicas y métodos utilizados, operacionalización de las variables, así como, el esquema general para llevar a cabo la investigación, en la sección de resultados se muestran los principales resultados y hallazgos de la información recaba por la encuesta. Por último se encuentran las conclusiones y recomendaciones producto del análisis de la información documental, de campo y de la experiencia de los investigadores.

REVISIÓN LITERARIA

Empresa familiar

Hasta la fecha aún no se ha llegado a un consenso entre los diversos autores acerca de una definición de empresa familiar, como se menciona en estudio realizado por Arenas y Rico (2014), 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). 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)

El Comportamiento Organizacional Como Factor de Competitividad

Diversos autores han abordado el tema de comportamiento organizacional tales como: Chiavenato (2009), comenta al respecto que retrata la continua interacción y la influencia recíproca entre las personas y las organizaciones, en tanto que Hellriegel & Slocum (2009), hacen referencia que realiza el estudio de individuos y grupos en el contexto de una organización y el estudio de los procesos y prácticas internas que influyen en la efectividad de los individuos, los equipos y la organización, asimismo Robbins (2004), el cual menciona que es un campo de estudio que investiga el impacto de los individuos, grupos y estructuras sobre el comportamiento dentro de las organizaciones, con el propósito de aplicar los conocimientos adquiridos en la mejora de la eficacia de una organización

Amorós (2007), en su libro Comportamiento Organizacional en busca del Desarrollo de Ventajas Competitivas menciona que las metas y objetivos del comportamiento organizacional busca: a) Describir: Sistemáticamente cómo se comportan las personas en condiciones distintas, b) Comprender: Por qué las personas se comportan como lo hacen, c) Predecir: El comportamiento futuro de los empleados d) Controlar: Al menos parcialmente las actividades humanas en el trabajo. Asimismo Amorós (2007), menciona que con el primer objetivo describir, al lograrlo permite que los administradores se comuniquen con un lenguaje común respecto del comportamiento humano en el trabajo. Con el segundo objetivo comprender: entienden las razones del porqué de su comportamiento y pueden entre otros lograr explicaciones, mejorar métodos. Con el tercer objetivo predecir, es consecuencia del primero y el segundo, ya que al describir y comprender los gerentes, directivos, administradores, conocerán al personal, sus habilidades, relaciones intergrupales, tendrían la capacidad de predecir cuáles empleados son dedicados y productivos, y cuáles se caracterizarán por ausentismo, retardos u otra conducta perturbadora en determinado momento (de modo que sea posible emprender acciones preventivas). El objetivo último del comportamiento organizacional es controlar, los supervisores, gerentes, administradores, por ser responsables de los resultados de rendimiento, les interesa de manera vital tener efectos en el comportamiento, el desarrollo de habilidades, el trabajo de equipo, coordinación de esfuerzos y la productividad de los empleados. Necesitan mejorar los resultados mediante sus acciones y las de sus trabajadores, y el comportamiento organizacional puede ayudarles a lograr dicho propósito.

Modelo de Cultura Organizacional

Para la presente investigación se utilizó el modelo colegial de Chiavenato (2009), yanque es una útil prolongación del modelo de apoyo. El término colegial alude a un grupo de personas con un propósito en común. El concepto de equipo, este modelo se aplicó inicialmente con cierta amplitud en laboratorios de investigación y entornos de trabajo similares. Recientemente, sin embargo, también ha sido aplicado a una extensa variedad de situaciones de trabajo diferentes. Por tradición, el modelo colegial se ha empleado escasamente en líneas de ensamble, dada la dificultad de desarrollarlo en un entorno de trabajo tan rígido como éste. Por efecto de una relación de contingencias, tiende a ser más útil en condiciones de trabajo no programado, medios intelectuales y circunstancias que permiten un amplio margen de maniobra en las labores. En otros entornos es común que los administradores juzguen más adecuados y exitosos otros modelos. El modelo colegial depende de la generación por parte de la dirección de una sensación de compañerismo con los empleados. El resultado es que estos se sienten útiles y necesarios. Puesto que al mismo tiempo se dan cuenta de que también los administradores hacen importantes contribuciones, les resulta fácil aceptar y respetar el papel de éstos en la organización. En vez de ser vistos como jefes, se considera a los administradores como colaboradores. La orientación administrativa se dirige al trabajo en equipo. La dirección funge como el entrenador a cargo de la creación de un equipo de gran calidad. La respuesta de los empleados a esta situación es la responsabilidad. (Chiavento, 2009)

De acuerdo a Chiavenato (2009), el modelo colegial toma en cuenta lo siguiente:la sociedad basándose en el trabajo de equipo en donde la organización trabaja en equipo para ayudarse y colaborar con la sociedad para tratar de que no se vea el impacto de la globalización dentro de la organización. En la orientación gerencial basándose en el trabajo en equipo, en donde la organización trabaja de manera conjunta para poder facilitar el equilibrio del capital dentro de la globalización. Orientación del empleado tomando en cuenta la responsabilidad en donde de manera colectiva los empleados asumen su rol y cada quien tiene la misma responsabilidad de cumplir con sus obligaciones para que la organización siga siendo más competitiva y enfrente la globalización en el factor económico. El resultado sicológico basado en la autodisciplina en donde cada miembro de la organización tiene la oportunidad de tomar decisiones y enfrentar los problemas de la globalización. Necesidades del empleado en cuanto a la autorrealización de los empleados de la organización para que estos se sientan satisfechos por haber cumplido adecuadamente su labor y al sentirse ya realizados de cumplir sus necesidades y objetivos y por último el resultado del desempeño tomando en cuenta el entusiasmo moderado, viendo los resultados de la organización tanto del líder como del empleado de sentirse satisfechos por el desempeño y de la forma de enfrentar la globalización para aumentar beneficios económicos, políticos, culturales y sociales.

METODOLOGÍA

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 de las franquicias de comida rápida. Se procesó la información recabada con aplicación del programa estadístico SPSS para el análisis descriptivo e inferencial. La variable dependiente es el clima organizacional, Hernández (2012), lo definen como un conjunto de percepciones de los individuos respecto a su medio interno de trabajo. Estas reflejan la interacción entre los elementos individuales, las características y procesos de la organización (Schneider, 2011; Datta et al., 2010; Neal et al., 2005). En cuanto a las variables independientes como factores de competitividad se tomaron las siguientes: autonomía, trabajo en equipo, apoyo, comunicación presión, reconocimiento, equidad, innovación, percepción a la organización, motivación, remuneración, capacitación y desarrollo, ambiente físico y cultural, visión y satisfacción general. Para el presente trabajo, la variable dependiente es el comportamiento organizacional como factor de competitividad. Así el comportamiento organizacional representa el ambiente interno entre los miembros de la organización, y está íntimamente relacionado con el grado de motivación existente. Expresándose en el concepto, la influencia del ambiente sobre la motivación de los

participantes, de manera que se pueda describir como cualidad o propiedad del ambiente organizacional, que perciben o experimentan sus miembros y que influye en su conducta. (Chiavenato, 2011). Y como variables independientes se tomaron en cuenta las siguientes: sociedad de trabajo en equipo, trabajo en equipo, responsabilidad, autodisciplina, autorrealización y entusiasmo moderado.

Objetivos

Objetivo General

Determinar el comportamiento organizacional como factor de competitividad en las empresas familiares del sector comercio de Tijuana, B.C., México.

Objetivo Específico

Determinar si los elementos de sociedad de trabajo en equipo, trabajo en equipo, responsabilidad, autodisciplina, autorrealización y entusiasmo moderado inciden en la competitividad de las empresas familiares del sector comercio de Tijuana, B.C., México.

Muestra

La investigación se llevó a cabo los dos últimos cuatrimestres del 2015 y todo el año 2016. El diseño de la muestra, es resultado de la identificación de una población total de 153 empresas familiares del sector comercio, afiliadas al padrón del Sistema de Información Empresarial Mexicana (SIEM), de Marzo de 2015 delegación Tijuana, Baja California y de la consideración del porcentaje de presencia sobre la población total, dando como resultado 74 empresas familiares del sector comercio como muestra representativa, como se ejemplifica en la Tabla 1. Los factores que se tomaron en cuenta en el cálculo de la muestra, es que la población se considera con características homogéneas, además, de contarse con una población finita, ya que el número de las empresas familiares del sector comercio 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.

Tabla 1: Total de Empresas Según SIEM, Marzo 2015

	Población	**Muestra**
Total de empresas	153	74

La tabla muestra que el total de empresas registradas integran una población de 153 empresas familiares del sector comercio, la población se considera con características homogéneas y se contó con una población finita, porque se conoce el número, dando como resultado que la muestra esperada es de 74 empresas estas fueron válidas y ninguna fue excluida al momento de analizar la información. Fuente elaboración propia, (2017)

Validación del Instrumento

A los empleados de las franquicias de comida rápida se les aplicó un cuestionario conformado de 60 preguntas, el cual fue validado relacionado al tema de estudio. Se utilizó una escala de medición de *likert.* Se elaboraron los cuadros que permiten un análisis de los factores que inciden en la competitividad de las franquicias de comida rápida. La validez del cuestionario se determinó mediante el coeficiente de confiabilidad de *Alfa-Cronbach,* por medio del programa SPSS: el resultado arrojado por dicho programa fue de .80, un grado de confiabilidad aceptable (ya que está por arriba .60 y de 0.70, puntuación mínima aceptable). A continuación se muestra en la Tabla 2.

Tabla 2: Análisis de Fiabilidad

Alfa de Cronbach	No. de elementos
.914	60

En la tabla se muestra la validez del cuestionario se determinó mediante el coeficiente de confiabilidad de Alfa-Cronbach, por medio del programa SPSS: el resultado arrojado por dicho programa fue de .914, un grado de confiabilidad aceptable (ya que está por arriba .60 y de 0.70, puntuación mínima aceptable.). Fuente: elaboración propias con datos del spss (2015)

RESULTADOS

Correlaciones Bivariadas (Matriz de *Pearson*) de las Variables Independientes

Para determinar las variables en las que existe correlación se utilizó la Matriz de Correlación de *Pearson.* Los resultados de las correlaciones permiten concluir que dos variables están relacionadas con otras dos variables: Se propone como estrategia de investigación que, a partir de la evidencia empírica que arroja la matriz de coeficientes de correlación de *Pearson*, considerar sólo aquellas correlaciones significativas al rango de 0.01 y 0.05 y de una magnitud igual o mayor a 0.50, lo cual representa una correlación positiva de moderada a fuerte. Como se muestra en la Tabla 3. Resultando las variables independientes con una correlación más alta de acuerdo al criterio establecido con anterioridad, los elementos que son parte de la cultura organizacional como factor de competitividad en las empresas familiares del sector comercial de Tijuana, B.C., México., presentándose a continuación:

Tabla 3: Correlaciones Bivariadas (Matriz de *Pearson*) de las Variables

Sociedad de Trabajo en Equipo	**0.673****
Trabajo en Equipo	0.618**
Responsabilidad	0.622**
Autodisciplina	0.634**
Autorrealización	0.610**
Entusiasmo moderado	0.646**

*En la tabla 3, se observan las correlaciones que resultaron del análisis estadístico a través del SPSS 15. Se muestran las correlaciones dando como resultado que la que la sociedad de trabajo en equipo incide en el apoyo en un 0.673, el trabajo en equipo incide en un 0.618, la responsabilidad en 0.622, autodisciplina en 0.634, autorrealización en un 0.610 y entusiasmo moderado con 0.646 presentando correlaciones significativas en el nivel de 0.01Fuente:elaboración propia (2017) **La correlación es significativa en el nivel 0.01 * La correlación es significativa en el nivel 0.05*

Los resultados de las correlaciones anteriores, permiten concluir que las siguientes variables están relacionadas con el comportamiento organizacional: sociedad de trabajo en equipo, trabajo en equipo, responsabilidad, autodisciplina, autorrealización y entusiasmo moderado. Dando como resultado que el comportamiento organizacional si es un factor de competitividad. Se presenta una correlación de .0673 en la sociedad de trabajo en equipo existiendo una colaboración con la sociedad para la obtención de los resultados y que las empresas familiares sean competitivas ante los mercados globales. En cuanto al trabajo en equipo con una correlación de 0.618 en donde los equipos de trabajo colaboran y se auxilian para facilitar el equilibrio y el alcanzar las metas fijadas por la empresa. La responsabilidad con 0.622 ya que cada colaborador tiene bien definidas cuáles son sus actividades y asumen su rol al tener cada quien la misma responsabilidad para que la organización continúe siendo competitiva, en cuanto a la autodisciplina con una correlación de 0.634 ya que la empresa le brinda la oportunidad a cada empleado de tomar sus decisiones y enfrentar los problemas que se presenten en la misma. En lo referente a la autorrealización la correlación es de 0.610 la empresa si busca que sus empleados se sientas satisfechos a través de incentivos tanto económicos como de reconocimiento por haber cumplido adecuadamente con su trabajo y logra que estos se sientan realizados al satisfacer sus necesidades y objetivos tanto personales como laborales, por último el entusiasmo moderado con una correlación de 0.646 se logran los resultados esperados por la empresa en

este caso tanto el jefe como los colaboradores al sentirse satisfechos por el desempeño se aumentan los beneficios económicos, políticos, culturales y sociales.

CONCLUSIONES

El objetivo de la presente investigación, es ddeterminar el comportamiento organizacional como factor de competitividad como factor de competitividad de las empresas del sector comercio de Tijuana, B.C., México, a través de los elementos los elementos de sociedad de trabajo en equipo, trabajo en equipo, responsabilidad, autodisciplina, autorrealización y entusiasmo moderado. La sociedad de trabajo en equipo esta manifiesta en las empresas familiares de este sector porque existe una colaboración con la sociedad para la obtención de los resultados que buscan alcanzar y para que las empresas familiares sean competitivas ante los mercados globales Se manifiesta el trabajo en equipo por la alta coordinación y el esfuerzo de manera conjunta enfatizando en el logro de objetivos y planes, por lo cual el alto desempeño, es motivado de manera continua. Dando como resultado el compromiso de los empleados con los propósitos de la organización. Esto se logra porque la mayoría de las veces en el departamento en que se desempeña el empleado comparten la información más que guardársela, existe una comunicación permanente entre los compañeros de trabajo y se da una relación cordial, por lo mismo, existe la confianza entre ellos y reconocen sus fallas o errores cuando se equivocan. Tomando en cuenta lo complejo que es la comunicación, el jefe cumple una función de vital importancia para que los equipos de trabajo funcionen adecuadamente pero también cada participante cumpla con una función similar por lo que deben existir siempre mensajes claros, flexibilidad para resolver conflictos entre profesionales, alentar la comunicación entre todos sus miembros y facilitar la cohesión grupal.

Asimismo en cuanto a la responsabilidad se refiere cada colaborador tiene bien definidas cuáles son sus actividades y asumen su rol al tener cada quien la misma responsabilidad ya que conocen a través del análisis de puestos sus actividades y tareas asignadas, se les da un plan de trabajo que les permite de antemano como administrar el tiempo y organizarse para cumplir en tiempo y forma con las fechas de entrega o con los plazos estipulados por la organización, optimizar los recursos otorgados por la empresa, todo esto con la finalidad de que la organización continúe siendo competitiva. En tanto que la autodisciplina la empresas familiares del sector les brindan la oportunidad a cada empleado de tomar sus decisiones y enfrentar los problemas que se presenten en la misma, es decir, se le permite que a través de su experiencia y capacidad de solución de problemas los resuelva y presente iniciativas a la organización, de igual manera cumplir con los programaciones establecidas para el desempeño específico dentro de cada proceso establecido en la empresa y que trabajen con eficiencia alcanzando las metas fijadas, lo cual puede llamársele un elemento profesional de la autodisciplina que incluye las buenas prácticas en las áreas de trabajo respectivas,

En cuanto a la autorrealización las empresas premian el esfuerzo de los colaboradores, a través del establecimiento de objetivos claros y medibles, para que los puedan alcanzar y recompensar sus logros con incentivos, por lo tanto, los empleados se encuentran satisfechos con los sueldos que les pagan y consideran justo el pago, así como, con las promociones y ascensos que realiza la empresa y los incentivos tanto profesionales o personales que otorga la organización. El reconocimiento, sí se da en la empresa ya que existe un programa de incentivos tales como: el empleado del mes y colocar su fotografía en un espacio visible de la empresa, es decir, si perciben el valor de los empleados que laboran en la organización, a través de la evaluación de las tareas asignadas. El jefe reconoce los puntos fuertes de sus empleados y se los hace notar, lo utiliza como ejemplo de lo que se debe de hacer bien y reconoce a sus colaboradores cuando realizan un buen trabajo. Asimismo, las empresas analizadas manejan la promoción y carrera, dentro de la empresa, existiendo criterios definidos para las promociones, como la antigüedad, evaluaciones de desempeño, disposición del empleado y la actitud frente a su jefe y compañeros de trabajo. Por último el entusiasmo moderado se refleja porque se logran los resultados esperados por la empresa en este caso tanto el jefe como los colaboradores al sentirse satisfechos por el desempeño se aumentan los beneficios

económicos, políticos, culturales y sociales. Las empresas familiares de este sector satisfacen tanto las necesidades de cada uno de sus colaboradores y logran las metas organizacionales, ya que promueven entre sus empleados que adquieran habilidades técnicas y conocimientos a través de la capacitación para que sean productivos.

Aportación de la Investigación

La principal contribución de este trabajo, es la determinación de los elementos más importantes que integran el clima organizacional, como factor de competitividad en las de sociedad de trabajo en equipo, trabajo en equipo, responsabilidad, autodisciplina, autorrealización y entusiasmo moderado inciden en la competitividad de las empresas familiares del sector comercio de Tijuana, B.C., México, permitirá a los directivos de estas organizaciones implementarlos con sus empleados, lo que contribuirá a mejorar los niveles de su competitividad. También presenta información útil, acerca del comportamiento organizacional que prevalece en las empresas familiares del sector comercio, siendo el de desafío, el que más contribuye al logro de la competitividad.

Limitación de la Investigación

La principal limitación que se presentó en la investigación, fue la recolección de la información, debido básicamente a la resistencia y poca colaboración que se presentó al inicio de la aplicación de los cuestionarios por parte de los sujetos de estudio, prolongando significativamente, el periodo para recabar los datos y por ende el procesamiento de la información para obtener los resultados de la investigación.

BIBLIOGRAFÍA

Arenas, H. A. y Rico, D. (2014). *La empresa familiar, el protocolo y la sucesión familiar.* Estudios Gerenciales, (132), pp. 252-258.

Belausteguigoitia, I. (2010). *Empresas Familiares. Su dinámica, equilibrio y consolidación.* Tercera Edición. México: Mc Graw Hill.

Casillas, J. C., y Vásquez, A. (2005). *La gestión de la empresa familiar*. Madrid: Thomson.

Chiavenato I. (2009). *Comportamiento Organizacional. La Dinámica del éxito en las organizaciones.* Segunda Edición. p-6, 11, 24 a 29, 72, 124 a 126, 144, 186 a 188, 272 a 273, 434 a 436. Editorial Mc Graw Hill. INTERAMERICANA EDITORES, S.A. México.

Chiavenato I. (2011) "Administración de Recursos Humanos. El capital humano en las organizaciones." Editorial McGraw Hill, Novena Edición.

Datta, D. K., Guthrie, J. P., Basuil, D. y Pandey, A. (2010) "Causes and effects of employee downsizing: A review and synthesis." *Journal of Management*. Vol. 36 (1). pp. 281-348.

Hellriegel D., Slocum, J. (2009). *Comportamiento Organizacional.* 12a Edición. p4. Cengage Learning Editores. México.

Neal, A., West, M. A. y Patterson, M. G. (2005) "Do organizational climate and competitive strategy moderate the relationship between human resource management and productivity?" *Journal of Management*, Vol. 3(4). pp. 492-512. DOI: 0.1177/0149206304272188

Robbins S. (2004). Comportamiento Organizacional. Teoría y práctica. 10a Edición. Tomo I p-4, 6, 8, 23. Pearson Educación de Méjico. S. A. Prentice-Hall INC. México.

Schneider, B. J., Ehrhart, M. G. y Macey, W. H. (2011) "Organizational climate research: Achievements and the road ahead. En En N. Ashkanasy, C. P. M. Wilderom y M. F. Peterson (Eds.)" *The handbook of organizational culture and climate*.Thousand Oaks, CA, EE.UU.: Sage. pp. 29-49

Simón, J.C. (2014). Encuesta a Empresas Familiares México 2014

Uhlaner, L. M., (2002). *The use of the Guttman scale in development of a family business index.* Research Forum Proceedings of 13th Annual World Conference of Family Business Network, Helsinki.

REFERENCIAS DIGITALES

Amorós E. (2007). Comportamiento Organizacional. En Busca del Desarrollo de Ventajas Competitivas. Biblioteca Virtual EUMEDNET p.251 a 255. Extraído el 31 de Enero 2017 del sitio web: http://www.eumed.net/libros-gratis/2007a/231/index.htm.

Fajardo, O. (2009). La importancia de la gestión del comportamiento organizacional**.** Extraído el 31 de Enero de 2017 del sitio web: https://fbusiness.wordpress.com/2009/11/15/la-importancia-de-la-gestion-del-comportamiento-organizacional/

Hernández Sampieri, R. y Méndez, S. (2012). Exploración factorial del clima y la cultura organizacional en el marco del modelo de los valores en competencia. Extraído el 19 Septiembre_2013 del Sitio web: http://www.ucvlima.edu.pe/psiquemag/pdf/PsiqueMag02.pdf

RECONOCIMIENTO

Los autores agradecen el apoyo logístico y financiero del Fundo para la Investigación. Asimismo, agradecen los comentarios de los árbitros y editores del IBFR. Los cuales contribuyeron a mejorar la calidad esta investigación.

BIOGRAFÍA

Dra. Maria Virginia Flores Ortiz. Coordinadora del Prácticas Profesionales. Catedrático de la Universidad Autónoma de Baja California, Facultad de Contaduría y Administración, Certificación de ANFECA y PROMEP, SNI 1 CONACYT. Campus Tijuana. Calzada Universidad No. 14418 Parque Industrial Internacional Tijuana, Tijuana, B.C. C.P. 22390.

Dr. Alfonso Vega López. Coordinador General de la Maestría en Administración de la Facultad de Contaduría y Administración. Universidad Autónoma de Baja California. Catedrático. Certificación de ANFECA y PROMEP, SNI 1 CONACYT. Calzada Universidad No. 14418 Parque Industrial Internacional Tijuana, Tijuana, B.C. C.P. 22390.

Dr. Edgar Armando Chávez Moreno. Coordinador Formación Profesional y Vinculación Universitaria. Perfil PROMEP. Universidad Autónoma de Baja California Centro de Ingeniería y Tecnología (CITEC).

FINANCIAMIENTO DEL EMPRENDIMIENTO EN AMERICA LATINA Y EL CARIBE: FUENTES MÁS UTILIZADAS Y NUEVAS ALTERNATIVAS

Karen Hormecheas Tapia, Universidad Nacional de Colombia Sede Medellín
Kendy Hormecheas Tapia, Universidad de Cartagena

RESUMEN

La presente ponencia tiene por objetivo explorar el financiamiento del emprendimiento en América Latina y el Caribe, teniendo en cuenta las fuentes más utilizadas y las nuevas alternativas a las que podrían recurrir los emprendedores de la región. Metodológicamente se utilizaron los resultados de la aplicación de encuestas por parte del Global Entrepreneurship Monitor para el año 2016 en 60 economías del mundo; focalizando la atención en los resultados de América latina y el Caribe; Además se analizan datos de Enterprise Surveys del Banco Mundial, sobre el financiamiento en los diferentes países de la región. Ambas fuentes utilizan muestreos aleatorios para realizar las encuestas. Sumado a lo anterior, se hace una revisión de literatura sobre nuevas alternativas de financiamiento para los emprendedores. Los resultados arrojaron que en América Latina y El Caribe la principal fuente de financiamiento utilizada por los emprendedores son los fondos propios, además el crowdfunding, el peer to peer lending y el factoring son nuevas alternativas de financiamiento que pueden representar una gran oportunidad para los emprendedores de la región.

PALABRAS CLAVE: Emprendimiento, América Latina y el Caribe, Crowdfunding, Peer To Peer Lending y Factoring.

FINANCING OF ENTREPRENEURSHIP IN LATIN AMERICA AND THE CARIBBEAN: MOST USED SOURCES AND NEW ALTERNATIVES

ABSTRACT

This paper aims to explore the financing of entrepreneurship in Latin America and the Caribbean, taking into account the most used sources and the new alternatives which may be the entrepreneurs of the region. Methodologically were used the results of the application of surveys on the part of the Global Entrepreneurship Monitor for the year 2016 in 60 economies of the world; focusing attention on the results of Latin America and the Caribbean; in addition are analyzed data from the World Bank Enterprise Surveys, on financing in the various countries of the region. Both sources used random sampling surveys. In addition to the above, a review of the literature on new financing options for entrepreneurs. The results showed that in Latin America and the Caribbean, the main source of funding used by entrepreneurs are the own funds, in addition to the crowdfunding, the peer to peer lending and factoring are new financing alternatives that can represent a great opportunity for entrepreneurs in the region.

JEL: G24, L26, M13, O16

KEYWORDS: Entrepreneurship, Latin America and the Caribbean, Crowdfunding, Peer to Peer Lending and Factoring.

INTRODUCCIÓN

El emprendimiento ha sido estudiado desde diferentes perspectivas, dado que es fundamental para el desarrollo de los países. Sin embargo, es importante tener en cuenta que la creación de una nueva empresa es, un fenómeno de naturaleza sistémica y evolutiva (Kantis et al., 2004; Kantis, Federico, & Menèndez, 2012). Por lo tanto, con el transcurrir de los años, van apareciendo nuevos paradigmas, retos, que son importantes de analizar para fortalecer el emprendimiento en los países y más en regiones como América Latina y el Caribe, que presenta dinámicas de desarrollo muy diferentes a otras regiones. Kantis et al. (2012) mencionan que la puesta en marcha de una empresa se puede ver facilitada o inhibida por el funcionamiento de mercados de factores tales como el financiamiento o los recursos humanos, así como también por las diferentes normas y regulaciones que afectan directa o indirectamente a la actividad emprendedora. Todo lo anterior evidencia que el financiamiento de las empresas es un tema fundamental, puesto que se presentan asimetrías y dificultades. Una de ellas, es que las alternativas de financiamiento y las condiciones de acceso tienden a diferir entre empresas grandes y pequeñas (Ministerio de Economía, 2015). Teniendo en cuenta lo mencionado anteriormente, en la presente ponencia se realiza una revisión de literatura del emprendimiento en América latina y el Caribe desde la perspectiva de la financiación, también se presenta un estudio de alternativas de financiamiento que pueden representar una oportunidad para los emprendedores de la región; luego se procede a hacer un análisis cuantitativo del financiamiento en los países de la región, utilizando los datos proporcionados por el Banco Mundial y el Global Entrepreneurship Monitor y finalmente se realizan las conclusiones.

REVISIÓN DE LITERATURA

Alternativas de Financiamiento Para Emprendedores en América Latina y el Caribe

Crowdfunding: De las nuevas formas de financiamiento la más utilizada hoy en día es el Crowdfunding;(Mata, 2014) define el concepto de crowdfunding en la descomposición de los dos términos que forman la palabra: crowd y funding. Con respecto al término crowd, realiza una aproximación de su origen a través de diversas referencias que asocian el término con multitud y colectividad; en el caso de funding, este se refiere a recursos o fondos captados, recaudados o conseguidos a través de un proceso que trasmite la importancia de un proyecto al donante. De acuerdo con lo anterior, Rodrìguez (2014), identifica en el término crowdfunding tres características principales: la comunidad aporta ideas, esfuerzo o recursos; el objetivo, aunque no solo se centran en conseguir financiamiento bajo diferentes esquemas jurídicos o económicos; y el empleo de tecnologías digitales que permiten la interacción de los participantes en las diferentes modalidades de crowdfunding.

Factoring: El Factoring es un mecanismo de financiación mediante el cual una empresa vende a un tercero (Factor) sus cuentas por cobrar, obteniendo liquidez a cambio de un precio que se paga sobre el valor global de dicha factura. Entre las principales ventajas del factoring es que permite a las empresas obtener liquidez de manera rápida y disponer de un flujo de caja adecuado con los requerimientos del negocio, además reduce la exposición de la empresa al riesgo de crédito, disminuye los costos para la administración de cuentas por cobrar. También genera una mayor eficiencia financiera al optimizar costos como el GMF y disminuye costos ocultos generados por un alto nivel de endeudamiento al impactar los indicadores de KTO y no los de endeudamiento (Guasca & Vergara, 2016).

Peer to peer lending: Aunque se debe decir que el crowdfunding o el factoring no son las únicas alternativas con que cuentan los emprendedores, también está el "peer to peer lending", que consiste son préstamos de individuos o empresas a emprendedores sin la intervención de una institución financiera tradicional, es una nueva forma de ahorro o inversión que consiste en prestar dinero a particulares a cambio de un tipo de interés, existen iniciativas de éxito en el Reino Unido y en Estados Unidos con plataformas como Zopa o

Posper. En España, Comunitae es la empresa pionera en hacer realidad los préstamos entre particulares (Jiménez, 2014).

METODOLOGÍA

Para realizar esta ponencia fueron analizados los datos suministrados por el Banco Mundial en su página de Enterprise Surveys y la encuesta 2016 del Global Entrepreneurship Monitor. Ambas fuentes de información permiten hacer un análisis del emprendimiento en América Latina y el Caribe, porque presentan resultados relacionados con los retos que enfrentan los emprendedores en materia de financiamiento y las fuentes que más utilizan.

Obtención de la Información

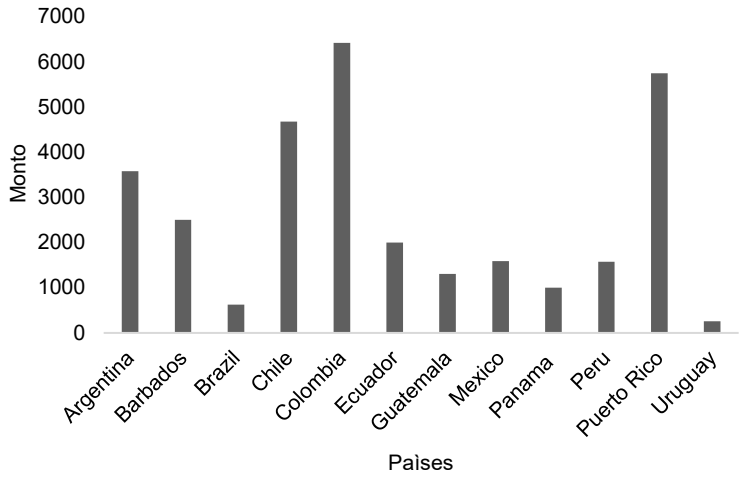
En cuanto a los datos del Banco Mundial, se obtienen de una encuesta a nivel de firma con una muestra representativa del sector privado de la economía. El año en que se realizó la última encuesta para los países de América Latina y el Caribe fue 2010, a excepción de Brasil cuya fecha es 2009. La metodología de muestreo para las Enterprise Surveys es un muestreo aleatorio estratificado, es decir, que, en una muestra aleatoria simple, todos los miembros de la población tienen la misma probabilidad de ser seleccionados y no es necesaria una ponderación de las observaciones. Los estratos de los Enterprise Surveys son del tamaño de la empresa, el sector empresarial, y la región geográfica de un país. En cuanto al tamaño de la empresa son los niveles de 5-19 (pequeño), 20-99 (medio), y 100 + empleados (grandes empresas) (Surveys, 2017); aquí solo es estudiado este estrato. El Banco Mundial es una fuente vital de asistencia financiera y técnica para los países en desarrollo de todo el mundo (Austral, 2017). Por lo cual, es un referente para la región en materia de datos. Además, se analizan los resultados del informe temático sobre las finanzas de los emprendedores 2015-2016, que fue desarrollado por el Global Entrepreneurship Monitor– GEM. El estudio es longitudinal, participaron 60 economías agrupadas acorde con la región geográfica y el nivel de desarrollo económico; los países de América latina y el Caribe fueron categorizados por el GEM como una economía basada en la eficiencia. Se realiza la encuesta utilizando una muestra aleatoria representativa de al menos 2 000 adultos de entre 18 y 64 años de edad (Daniels, Herrington, & Kew, 2016).

RESULTADOS

Dinero Requerido Para Iniciar un Negocio en América Latina y el Caribe

En primera instancia se presenta en la Figura 1, la cantidad de dinero en Dólar Americano que requiere un emprendedor para iniciar un negocio en cada uno de los países de la región. Como se puede observar Colombia se destaca como el país donde se requiere mayor cantidad de dinero para emprender un negocio, con un monto de US$ 6.418, seguido de Puerto Rico y Chile; con 5,750 y 4,680 US$ respectivamente. Mientras que el país que registra menor monto para iniciar un negocio es Uruguay con US$ 257.

Figura 1: Dinero Requerido Para Iniciar un Negocio en América Latina y el Caribe

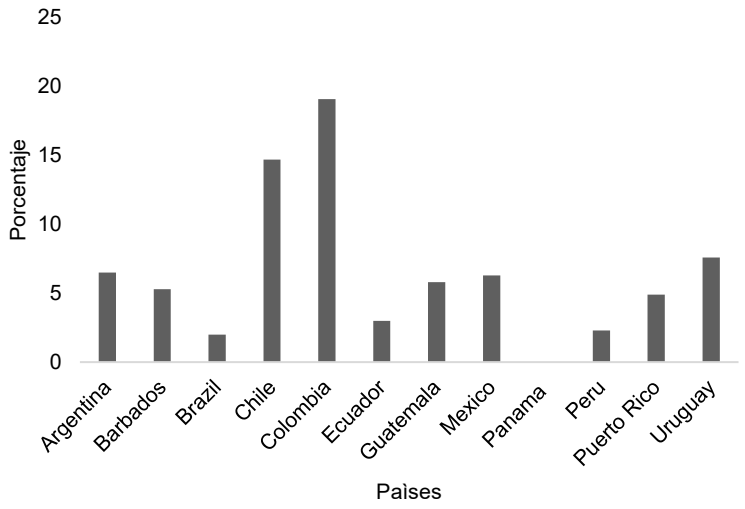


Fuente: A partir de (Daniels et al., 2016)

Fuentes de Financiamiento Utilizadas Por Emprendedores en Etapa Temprana en América Latina y el Caribe

En el informe del GEM que es analizado en la presente ponencia, se evaluó el porcentaje de emprendedores que utilizaron este tipo de financiamiento y como se evidencia en la Figura 2, es una alternativa que no está desarrollada en la mayoría de los países de América Latina y el Caribe; solo en Colombia y Chile un 19% y 15% respectivamente de los emprendedores afirmó utilizar este tipo de financiamiento, pero en países como Panamá no se aplica este tipo de financiamiento en la etapa inicial. Esto se puede presentar porque la mayoría de los capitales a riesgo surgen posteriormente de la etapa de start-ups, los riesgos son posicionados para el crecimiento (es decir, tienden a ser la segunda ronda de financiamiento). A pesar de la dificultad de acceder al capital de riesgo, el modelo es visto por muchos estudiosos y responsables políticos como un factor esencial para impulsar el alto valor de las empresas innovadoras en sus países. De hecho, el capital a riesgo ha financiado algunas de las compañías de crecimiento más rápido en el mundo, como Skype, Zappos, Facebook y Alibaba (Daniels, Herrington & Kew, 2016). Lo cual se convierte en referentes para los emprendedores de América Latina y el Caribe.

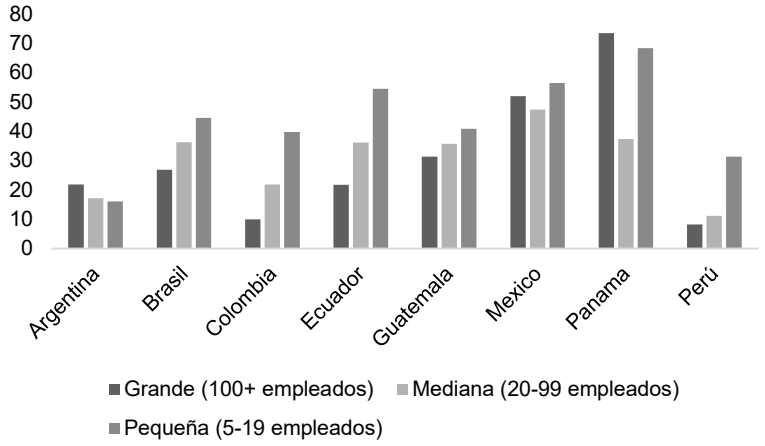
Figura 2: Porcentaje de Emprendedores Que Utiliza el Capital de Riesgo Como una Fuente de Financiamiento



Fuente: A partir de (Daniels et al., 2016)

Otro indicador importante de analizar, es el porcentaje de empresas que no dependen de préstamos. Estos resultados se presentan en la Figura 3. Se observa que Panamá es quien presenta lo mejores resultados. Puesto que para grandes y pequeñas empresas el porcentaje obtenido es el mejor con 73% y 68% respectivamente. Para las medianas empresas México lidera con 47%. Esta figura permite estudiar cuales son los países que presenta los porcentajes más bajos en cuanto a empresas que no depende de préstamos. En lo que se refiere a este indicador, Perú presenta el porcentaje más bajo para grandes y medianas empresas con un 8,2% y 11,2% respectivamente. Finalmente, en cuanto a empresas pequeñas Argentina se lleva el primer lugar con el porcentaje más bajo. Podría inferirse que en Argentina se encuentran los emprendedores que dependen más de préstamos.

Figura 3: Porcentaje de Empresas Que no Dependen de Préstamos en América Latina y el Caribe



Fuente: A partir de (Enterprise Surveys)

CONCLUSIONES

En conclusión, el emprendimiento en etapas tempranas requiere de acceso al financiamiento dado que esto garantizará la puesta en marcha del negocio; en lo que respecta a América latina y el Caribe la principal fuente de financiamiento utilizada por los emprendedores son los fondos propios, siendo Colombia, Guatemala y Uruguay, los países que mayor utilizan esta forma de financiamiento. Sumado a lo anterior se creía que en la región los emprendedores recurrían al crédito bancario para financiar su emprendimiento; Sin embargo, menos del 50% de los emprendedores de los países estudiados utiliza esta forma de financiamiento; siendo Perú (49,4%), Ecuador (46,5%) y Colombia (45,3%), los países donde los emprendedores mayormente utilizan a los bancos para financiar sus negocios.

A su vez se evidenció el capital de riesgo es una modalidad de financiamiento que no es muy utilizada en América latina y el Caribe para financiar el emprendimiento; los países que mayormente la utilizan son Colombia y Chile, mientras que en países como Panamá no se aplica este tipo de financiamiento en la etapa inicial; sería oportuno que se aprovechara más este tipo de financiamiento en la región familiarizando a los emprendedores con la alternativa, puesto que para algunos autores esta debe ser la modalidad de financiamiento más adecuada para financiar los emprendimientos.

Finalmente existen diferentes alternativas de financiamiento para los emprendedores de América Latina y el Caribe, como el Crowdfunding, el "peer to peer lending" y el factoring; los cuales lentamente se están convirtiendo en herramientas interesante por la libertad que le da al emprendedor de no centrarse dentro de una estructura burocrática para obtener financiación. Sin embargo, se requiere también que los gobiernos latinoamericanos recontextualicen las políticas de emprendimiento y logren establecer estrategias que brinden mayor cobertura y acceso al financiamiento de los emprendedores de la región; teniendo en cuenta que la generación de empresa aporta al crecimiento y desarrollo económico de los países.

BIBLIOGRAFÍA

Angelelli, P. J., & Prats, J. (2005). Fomento de la actividad emprendedora en América Latina y el Caribe Sugerencias para la formulación de proyectos. Serie de Informes Técnicos Del Departamento de Desarrollo Sostenible Banco Interamericano de Desarrollo.

Arce, J. C. (2015). Crowdfunding: financiación colectiva como alternativa en costa rica de capital de emprendimiento para el programa una- emprendedores. Universidad Nacional De Costa Rica.

Austral, S. de B. de la U. (2017). Base de datos texto completo. Retrieved from http://www.biblioteca.uach.cl/biblioteca_virtual/bdtexcom_banco_mundial.htm

BID. (2014). ¿Cómo repensar el desarrollo productivo?: políticas e instituciones sólidas para la transformación económica. Retrieved from https://publications.iadb.org/handle/11319/6634

Cadavid, L., Ríos, D. C., & Awad, G. (2011). La financiarización de la economía y su impacto en el emprendimiento Financialisation of the economy and its impact on entrepreneurship. IX Congreso Latinoamericano de Dinámica de Sistemas.

Daniels, C., Herrington, M., & Kew, P. (2016). Special Topic Report 2015-2016 Entrepreneurial Finance. Global Entrepreneurship Monitor.

García, S. (2014). Un potencial para destapar en favor del emprendimiento dinámico la inversión ángel. IEEM Revista de Negocios, 54–61.

Guasca, D., & Vergara, J. C. (2016). Determinantes del uso del Factoring: Evidencia empírica Factoring Bancolombia. Revista Espacios, 37(28).

Jiménez, J. I. (2014). Nuevas modalidades de financiación para microempresas. Puente Revista Cientifica, 61–72.

Kantis, H., Federico, J., & Menèndez, C. (2012). Políticas de fomento al emprendimiento dinámico en América Latina : Tendencias y Desafíos. Documento de Trabajo CAF.

Kuntchev, V., Ramalho, R., Rodríguez-meza, J., & Yang, J. S. (2014). What Have We Learned from the Enterprise Surveys Regarding Access to Credit by SMEs ?

Lederman, D., Messina, J., Pienknagura, S., & Rigolini, J. (2014). El emprendimiento en América Latina: muchas empresas y poca innovación (Banco Mund).

Mata, J. (2014). Las campañas de crowdfunding.Su eficacia en proyectos lucrativos y causas sociales. Universitat Ramon Llull.

Matìz, F. J., & Cuevas, Y. M. (2008). La cadena de financiación : una necesidad para el desarrollo econòmico y social a partir del emprendimiento. Revista EAN, (63), 59–72.

Matíz, F. J., & Naranjo, G. F. (2011). La financiaciòn de nuevas empresas en colombia, una mirada desde la demanda. Revista EAN.

Messina, M., & Pena, J. (2013). Alternativas de financiamiento para emprendedores.

Ministerio de Economía, F. y T. de C. (2015). Estrategia para Financiamiento de las PYMES y el Emprendimiento.

Naranjo, G. F., Matiz, F. J., Hernandez, G., & Mogollon, Y. (2011). Capital semilla para la financiación de start ups con alto potencial de crecimiento en Colombia. EAN, 71.

Rodrìguez, T. (2014). El crowdfunding como mecanismo alternativo de financiación de proyectos. Revista de Derecho Empresarial, (1), 121–140.

Santamaría, A. R. (2013). Análisis de los instrumentos y programas de financiación para emprendedores y pymes: recomendaciones para el sector. Universidad De Cantabria.

Surveys, E. (2017). Enterprise Surveys. Retrieved from (http://espanol.enterprisesurveys.org)

EL CAMBIO CLIMATICO VARIABLE COMO FACTOR EN EMPRESAS DE LA REGIÓN CENTRO DEL ESTADO DE COAHUILA

Juan Hermilo Zúñiga Cortez, Universidad Autónoma de Coahuila
Jesús Emilio González Guajardo, Universidad Autónoma de Coahuila
Leonor Gutiérrez González, Universidad Autónoma de Coahuila
Jesús Arnulfo Aguillón Robles, Universidad Autónoma de Coahuila
Valeria Anahí Jiménez González, Universidad Autónoma de Coahuila

RESUMEN

El objetivo de esta investigación es comprobar si el cambio climático es considerado por la Pequeña y Mediana empresa (Pyme) de la región centro de Coahuila como factor en la operación de la empresa, ya que este adquiere gran importancia por el perjuicio ocasionado al planeta, además de que tiende a conformar parte del desarrollo empresarial por el impacto en la gestión. El resultado obtenido muestra que 50% de las empresas son comerciales, cerca del 100% (97%) son Sociedades Anónimas de capital variable, 90% de las compañías cuentan con el cien por ciento de acciones, 90% poseen más de 20 años de antigüedad, mientras que el máximo nivel de estudios de los administradores es Licenciatura. La validez del instrumento se realizó con el método de expertos y la fiabilidad con Alpha de Cronbach .814. La hipótesis es conformada mediante la prueba Chi-Cuadrado cuyos valores posibilitan la aceptación de la hipótesis de la presente investigación, permitiendo concluir que el cambio climático es un factor variable que puede perjudicar la gestión del negocio, por lo cual se requiere determinar estrategias para confrontar esta situación.

PALABRAS CLAVE: Clima; Pyme; Variable y Toma de Decisiones

THE CLIMATE CHANGE AS A FACTOR IN COMPANIES IN THE CENTRAL REGION OF THE STATE OF COAHUILA

ABSTRACT

The objective of this research is to verify if the climate change is considered by the Small and Medium enterprise (Pyme) of the central region of Coahuila as a factor in the operation of the company, since this one acquires great importance for the damage caused to the planet, As well as tending to be part of the business development due to the impact on management. The result obtained shows that 50% of the companies are commercial, about 100% (97%) are public limited companies, 90% of the companies have 100% shares, 90% own more than 20 years of antiquity, while the maximum level of studies of administrators is Bachelor's degree. The validity of the instrument was performed using the expert method and reliability with Cronbach's Alpha .814. The hypothesis is confirmed by the Chi-Square test whose values make possible the acceptance of the hypothesis of the present investigation, allowing concluding that climate change is a variable factor that can impair the business management, for which it is necessary to determine strategies to confront this situation.

JEL: M14

KEY WORDS: Climate, Pyme, Variable and Decision Making

INTRODUCCIÓN

"…Cualquier prueba de un cambio climático pasado apunta a la posibilidad de futuros cambios climáticos, lo que inevitablemente tendrá consecuencias importantes para la economía global" (Brückner, 2000). El cambio climático que se presenta actualmente ha despertado la inquietud de múltiples líderes mundiales quienes han convocado a innumerables reuniones con el propósito de aminorar el impacto que este factor genera a nuestro planeta. Motivo por el cual se lleva a cabo la Conferencia de las Partes (COP21), XXI Conferencia sobre el Cambio Climático del 30 al 11 de Diciembre de 2015, donde 195 países acuerdan que la temperatura no sobrepase los dos grados centígrados, la producción de energía limpia, la limitación de las emisiones de gases efecto invernadero en tanto se permita que los países sigan desarrollándose y la fomentación de ayudar a los menos desarrollados y más afectados. Dicho objetivo es el de limitar las emisiones de los gases dañinos y encaminar al mundo hacia la reducción del impacto del cambio climático (COP 21, 2015). Factores como la tecnológica, el comercio, las finanzas, la demografía y el medio ambiente generan fluctuaciones constantes en la estructura del empleo y los mercados de trabajo, motivo por el cual se deben implementar nuevos mecanismos de trabajo para poner frente al nuevo desafío en materia de gestión del cambio climático (Galindo, 2010). La idea de que podemos favorecer el crecimiento en diminución de la calidad medioambiental surge del incremento de inquietudes ante la carente proporción de empleos decentes generados por la evolución de la globalización. La Comisión Económica para América Latina y el Caribe aclara que Los desastres naturales causan pérdidas económicas que repercuten en los países afectados, asentando a México en tercer lugar en cuanto a pérdidas económicas generadas por inundaciones, tormentas y huracanes que le aquejan (JONG & LOPEZ, 2010).

La nueva era que se manifiesta es de reestructuración económica generalizada, determinada por políticas; igual que los episodios de reestructuración económica, éste generará cuantiosas repercusiones en la cantidad, la calidad y la localización del empleo. Este ámbito demuestra que los sectores industriales desestiman los riesgos y que están escasamente preparados para enfrentarlos. Es importante mencionar que los prototipos que se desarrollen en el futuro deberán ser orientados a la reducción de las emisiones de carbono, según la Organización Internacional del Trabajo para lograr semejante restructuración es preciso que se desarrolle el despliegue de las competencias y actividades, (OIT, 2008).
Confirmar si el cambio climático es tomado en cuenta como una variable que puede afectar la operación de las Pymes, así como proponer algunas acciones para considerarlo una variable que puede impactarles en la gestión, es el motivo de dicha investigación.

Objetivo General

El objetivo de la presente investigación es comprobar si el cambio climático afecta la operación de las Pequeñas y Medianas empresas y si es considerado como una variable o factor. Por lo que se determinan los siguientes objetivos específicos, a.- verificar si las PyME de la región Centro de Coahuila tiene en cuenta que el cambio climático es un factor que afecta su operación. b.- Determinar qué factores pueden afectar la operación de las PyME de la Región Centro de Coahuila. c.- Diagnosticar si las PyME están implementando medidas para aminorar los efectos del cambio climático. Uno de los principales desafíos científicos del momento de los cuales transita progresiva y rápidamente desde un lugar marginal hacia uno central es la temática ambiental como objeto de investigación, (Gazzano & Achkar, 2013). La trascendencia que las sociedades humanas asignan al tema ambiental, a la necesidad de progresar en la comprensión del funcionamiento de los sistemas ambientales y a la urgencia de localizar soluciones a los problemas ambientales surgen a comienzos del siglo XXI. El proceso de manufactura implica un impacto negativo sobre el medio ambiente debido al alto nivel de emisiones de ghg (gases efecto invernadero), las cuales repercuten directamente en el cambio climático (Wackernagel y Rees, 1995, Edwing et ál. 2010, CEPAL, 2014). Los censos económicos del 2014 publicados en 2015 (INEGI., 2015) refieren que en México operan 5, 654,012 millones de empresas, las cuales en su mayoría son MIPyMEs, las cuales son el eje de la actividad económica y constituyen un elemento fundamental del desarrollo económico. De ahí la

importancia de verificar si el cambio climático es considerado por las Pyme en su gestión Operativa. Son sujetos de este estudio las empresas PyMEs de la Región Centro de Coahuila integrada por las ciudades de Monclova, Frontera y Castaños. En México existen 5 millones 644 mil 56 unidades económicas en las que se emplean 29 millones 644,241 mil 406 personas en las actividades cubiertas, según el censo económico del 2014. La estructura se muestra en la Tabla 1.

Tabla 1: Total de Empresas en el País. México

Actividad	Total	Empresas			
		0 A 10	11 A 50	51 A 250	251 Y Más
Manufactura	605,654	572,001	22,470	7,630	3,553
Comercio	2,533,459	2,468,198	53,432	10,988	841
Servicios privados no financieros	1,889,147	1,810,660	66,558	9,679	2,250
Otras actividades	115,227	81,799	26,304	5,989	1,135
Asociaciones religiosas	140,061	140,061			
Servicios públicos	370,464	275,467	78,881	13,434	2,683
	5,654,012	5,348,186	247,645	47,719	10,462
%		94.6	4.4	0.8	0.2

Fuente: Elaboración propia, con datos censo económico INEGI 2014

REVISION LITERARIA

Situación en el Estado de Coahuila de Zaragoza

El Estado de Coahuila de Zaragoza (Coahuila, 2016), está localizado en la parte norte de México. Limita al norte con los Estados Unidos de América, a través del Río Bravo; al sur con Zacatecas; en un vértice del sureste con San Luis Potosí; al suroeste con Durango; al este con Nuevo León; y al oeste con Chihuahua. Representa el 7.7% del área total del país y su extensión territorial es de 151,571 kilómetros cuadrados Según el Conteo 2005 del INEGI, Coahuila cuenta con una población total de 2'495,200 habitantes y una densidad Demográfica de 14.6 habitantes por kilómetro cuadrado. Las principales actividades económicas de Coahuila son la agricultura de maíz, frijol, trigo y calabaza que se destinan al autoconsumo de la región. La ganadería se especializa en la cría de ganado bovino para carnes finas de engorda, ganado caprino y ovino. En las ciudades de Ciudad Acuña, Monclova, Piedras Negras, Saltillo y Torreón se han concentrado las actividades de comercio y servicio, mientras que el sector minero se caracteriza por los yacimientos de carbón. Por otro lado la industria manufacturera se encuentra concentrada en Frontera, Monclova, Saltillo, Torreón, teniendo gran auge los últimos años en Acuña y Piedras Negras.

Según el estudio de "Competitividad de los Estados Mexicanos" realizado por el ITESM, Coahuila es un estado con fortalezas económicas ya que el crecimiento del PIB es superior al de la media nacional. Otras particularidades del estado son su red carretera de 5,000 km, vías férreas de 2,000 km y 3 puentes internacionales que son un atractivo para la ubicación de empresas de clase mundial principalmente de los sectores automotriz, Metal Mecánica, Minero-Metalúrgico, Siderúrgico, Eléctrico, Electrónico, Aeroespacial y Tecnología de la información. Referente a telefonía cuenta con una amplia red de cobre y de fibra óptica que comunica al estado con el resto del mundo. Y con los servicios tradicionales como el telégrafo, correo, y el Internet. En cuanto a infraestructura educativa se localizan 7 Centros de Investigación especializados entre otros. Las unidades económicas según el censo del 2014 el Estado suma un total de 108,421 unidades económicas y ocupan a 897,444 personas, en la Tabla 2 se muestran las empresas que existen en el Estado. Sumando un total de 569 las empresas constructoras. En la Tabla 2 se muestra según el censo del 2014 la suma de un total de 108, 421 unidades económicas que existen en el Estado, las cuales emplean a 897,444 personas. De las cuales 569 de las unidades son constructoras.

Tabla 2: Total de Empresas en el Estado de Coahuila

	Total	Empresas			
Actividad	**empresas**	**0 a 10**	**11 a 50**	**51 a 250**	**251 y más**
Manufactura	9,031	7,952	591	249	239
Comercio	46,321	44,004	1,936	363	18
Servicios privados no financieros	39,278	37,162	1,722	299	95
Otras actividades económicas	2,750	1,805	728	192	25
Asociaciones religiosas	3,856	3,509	347		
Servicios públicos	7,184	4,884	1,852	390	58
	108,421	**99,317**	**7,176**	**1,493**	**435**
%		**91.6**	**6.6**	**1.4**	**0.4**

Fuente : Elaboración propia con información censo económico INEGI, 2014

Estado del Arte

El cambio climático es resultado de las concentraciones de gases de efecto invernadero, principalmente bióxido de carbono (CO2), en la atmósfera, (ONU, 2000). De las cuales el registro que se tiene actualmente muestra que son las más prominentes desde hace 650,000 años, y para lograr estabilizar el calentamiento del planeta a 2°C se requiere que para el año 2050 se generen acciones para que las emisiones mundiales desciendan en un 50% respecto a 1990. El uso exorbitante de combustibles fósiles en las actividades humanas y la tala desenfrenada han contribuido al aumento de la temperatura atmosférica. El instrumento político que establece la obligación de reducción de emisiones de CO2 a los países desarrollados surgió en 1992 en la Marco de las Naciones Unidas sobre el Cambio Climático (CMNUCC) que derivó en el Protocolo de Kioto en 1997. La acentuación de las tensiones políticas y la inestabilidad que se presenta en la actualidad se debe a la aceleración de los flujos migratorios que desencadena el aumento de la frecuencia y violencia de los siniestros naturales. El acceso a los sistemas básicos de protección social permite atenuar las consecuencias de las catástrofes e impedir que la pérdida temporal de ingresos se convierta en pobreza crónica. Los empleos vinculados con la generación de combustibles fósiles están desapareciendo, aunque las causas de ello sean muy diversas, incluidas algunas que no tienen nada que ver con las políticas relativas al cambio climático, por ejemplo la mecanización. No es fácil predecir cuántos empleos pueden fugarse, entre otras cosas porque muchos de los empleos no sostenibles que existen en la actualidad se restaurarán mediante la introducción de tecnologías limpias, (OIT, 2008).

Para hacer frente a este desafío es esencial realizar una amplia gama de intervenciones que requieren los conocimientos así como contar con la participación activa de diferentes instituciones del mercado de trabajo. Para percibir una política acertada es fundamental analizar adecuadamente su posible trascendencia en el mercado laboral; las políticas de protección social permiten atenuar la incidencia del cambio en las personas que se ven afectadas de forma negativa, (OIT, 2008). En México la fuente principal de emisiones de GEI es la generación de energía y transporte que en conjunto representan cerca de un 60 por ciento, mientras que las empresas contribuyen con el 13 por ciento del total de emisiones de la República "Programa Especial de Cambio Climático, 2008". Las compañías privadas que operan en los sectores que más contaminan, son la siderúrgica y la cementera, las empresas como Pemex y CFE podrán recibir fondos extranjeros para bajar sus emisiones y asumir una posición de liderazgo en la transición hacia una economía de bajo uso de carbón. México carece de infraestructura para enfrentar los efectos del Cambio Climático, (Paredes, 2009). Por lo que La Visión del Sector Empresarial Mexicano lleva mucho tiempo postergando los cambios estructurales que, en el largo plazo, harían una diferencia en la economía y en el nivel de vida de la población. Esta visión aborda los aspectos de Desarrollo Limpio y Mitigación, Adaptación, Competitividad, Seguridad Energética, Concientización. Paredes menciona que el principal reto que enfrenta el país es la penuria de un marco regulatorio y que algunos de los aspectos que debieran superarse con la creación de un marco legal, una lógica de mercado y una flexibilización generalizada de todo mecanismo que favorezca la conversión y adaptación de empresas que buscan tener eficiencia energética y procesos más limpios de producción son las tarifas eléctricas altas, la falta de incentivos fiscales y los

esquemas de deducibilidad por mejoras tecnológicas que faciliten la construcción de un camino a la sustentabilidad y proyectos de energía limpia, (Paredes, 2009).

Los impactos potenciales de cambio climático para México acumulados hasta el 2100 podrían ser considerablemente mayores, representando alrededor de 20 veces el PIB de México, (García, Porrúa, & López, 2010), según las estimaciones obtenidas utilizando el modelo de evaluación integrada del centro de ciencias de la atmósfera (SEMARNAT- SHCP, 2009). Un buen principio es que las compañías deben cumplir con las expectativas de sus inversionistas, clientes y empleados, proteger el medio ambiente y reconocer que deben actuar para preservar y garantizar su viabilidad y desarrollo, aun desde una perspectiva dura se podría decir que lo esencial es mantener "el negocio en marcha" (Jong, 2010), ya que a muchas industrias les genera incertidumbre el futuro y se ven afectadas en cuanto a sus resultados económicos. Una investigación realizada por KPMG, expone que el Clima Cambia los Negocios por lo que muchas empresas se han interesado en el estudio de la intervención del tema en sus estrategias corporativas, y la mayoría apreciaría que los gobiernos y sus asesores de negocios les dieran una mejor orientación para planificar y actuar en el mediano y corto plazo. En el caso de México González refiere que se lleva a cabo actividades relacionadas con el tema que el clima cambia los negocios, y que algunas se encaminan al estudio del problema y otras al diseño de políticas para mitigarlo, por lo que se cuenta con financiamiento de proyectos dirigidos a la reducción de emisiones de gases invernadero en colaboración con países y organizaciones internacionales (Gonzalez, 2010). El 86% de los líderes entrevistados no ha implantado una estrategia para responder al cambio climático, aunque acepta preocupación por el tema.

Luis Galindo mediante el informe "La economía del cambio climático" menciona que el costo de no hacer nada en contra del calentamiento global equivale a tres veces lo que costaría mitigarlo, además comenta que para reducir 50% sus emisiones y no perder 6.2% del PIB por los impactos medioambientales se tiene que gastar de 0.7 a 2,21% del PIB anual, lo cual representa un costo de 630,000 MDP por año, (Galindo, 2010). Cabe destacar que el Banco de México afirma que México es uno de los países más vulnerables ante el calentamiento global ya que 15% de su territorio, 68% de su población y 71% de su economía están expuestos a las consecuencias adversas relacionadas con el clima, pero también es uno de los que más pueden hacer negocio. El riesgo que enfrenta México es que la temperatura aumente de 3 a 4°C en el noreste y poco mas de 2° C en el sur-suroeste estimulando las sequias y escasez de agua, (LOPEZ, 2010). Por pequeño que sea este incremento, el escenario para México podría no ser muy prometedor pues el incremento de sólo un grado centígrado podría afectar nuestra producción agrícola (DELOITTE, 2012).

González consideró que, para que una empresa reduzca sus emisiones o reinvente su estructura de procesos, primero debe considerar cómo repercute a su negocio el cambio climático y al rubro en el que se desempeña, antes de hablar de un monto de inversión para cambiar la producción de la empresa. El 72% de las empresas identifica que el riesgo regulatorio es que les implica un mayor costo, 50% considera que el costo físico, en tanto el 28% considera que el riesgo de pérdidas es la reputación y el 14% por cuestiones legales, (Gonzalez, 2010). Muchas acciones de mitigación también representan una atractiva inversión con retornos a corto y mediano plazo: sobre todo en los programas de eficiencia, (Rouviere, E.& Soubeyran, R. 2008) mencionado en el programa especial de Cambio Climático (Gobierno Federal, 2012). El problema climático puede afectar la ubicación, diseño, eficiencia, operatividad y marketing de productos; Roberto Morales explica que un estudio destaca que la región latinoamericana es una de las más afectadas por este fenómeno. Algunas empresas se verían afectadas por el incremento del nivel de los océanos ya que este fenómeno complicaría el acceso a los recursos naturales y humanos necesarios para la producción. Mientras que la infraestructura sufriría daños, se verían interrumpidos los canes de logística y la continuidad del negocio por una mayor frecuencia de fenómenos naturales extremos. Una transformación del modelo empresarial existente en uno nuevo que gestione de manera más eficiente los riesgos, se involucre más con sus comunidades de influencia y aproveche oportunidades que se generen como el desarrollo de nuevos productos, y la expansión hacia nuevos mercados, seria la forma en que las empresas pudieran mitigar y prevenir muchos de los efectos del cambio climático.(Morales, 2011).

Independiente de lo que hagan o dejen de hacer los gobiernos y las organizaciones internacionales, las empresas tendrán que confrontar las consecuencias del cambio climático. Para los directores de las empresas estos conflictos representan un reto, los cuales necesitan una guía para planificar estrategias consistentes con el futuro de cada industria y de sus negocios en particular. Puesto que algunas industrias ya han sido afectadas económica y sustentablemente, en vista de que no todos los problemas se pueden resolver solicitando subsidios y deducciones fiscales, (López, 2010 & Jong, 2010). Barry Cinniber en su libro The Closing Circle " El circulo que se cierra" publicado en 1971, señala que todas las empresas contribuyen a la crisis ambiental y que además, al disminuir la cantidad de recursos consumidos para la elaboración de los productos ofrecidos, las empresas tienen la capacidad de disminuir su impacto negativo sobre el capital natural o el almacenamiento finito de recursos naturales. La organización ideal aboga por no producir deshechos, una de las ideas clave es el uso de energía renovable para el desarrollo de productos que, conforme avanza el tiempo, son consumidos o transformados en productos futuros. En este proceso de energía circular, los subproductos de cada uno de los círculos también se aprovecha y reutilizan como insumos para procesos futuros, (Szakely, 2015). "Solamente tenemos un hogar, un planeta. No hay un plan B", fueron las palabras mencionadas por el presidente Barack Obama en un discurso en el que afirmó que el cambio climático no es un problema futuro sino uno que ya está aquí. La preocupación hacia este dilema lo llevo en el 2015 a realizar un ambicioso plan para disminuir las emisiones de carbono de las centrales eléctricas de todo el país Norte Americano, con el propósito de que Estados Unidos haga su parte para mitigar su contribución al cambio climático. “El Plan de Energía Limpia” incluye cuantiosas inversiones para su desarrollo, se pretende que para el 2030 se reduzcan en un 32% las emisiones de las centrales termoeléctricas respecto a los niveles de 2005.

Hace un año la Agencia de Agencia de Protección Medioambiental (EPA, por su sigla en inglés) dio a conocer un plan, siendo actualmente la versión definitiva, a la cual Obama se refirió como el "mayor, más importante paso dado hasta ahora". El tratado confirma la reducción de emisión de CO2 en instituciones federales, dando a las autoridades la responsabilidad de plantear una política de cambio climático asociada a una de cambio industrial que tome en cuenta a pequeñas, medianas y grandes empresas. Para ello será necesario identificar nuevos mercados en donde el conocimiento y capacidad de innovación ofrezcan una ventaja competitiva, (Obama, 2015). Una democracia ambiental, es entonces un camino difícil pero no imposible de integración y transformación social.(Zarrilli, 2015). Lo cual hace alusión a la participación, equidad y la posibilidad de construir una sociedad que se interese en la solución de problemas ambientales, por la cual el género humano sea capaz de constituir una política “verde”. La CEPAL en el año 2014 menciona el documento difundido en Lima, Perú en la 20 Conferencia de las Partes de la Convención Marco de las Naciones Unidas sobre el Cambio Climático (COP20), el cual afirma que los costos económicos del cambio climático se ubicarían entre 1,5% y 5% del Producto Interno Bruto (PIB) actual de la región, si la temperatura media de la región aumenta en 2,5°C. La COP21 de París es el primer acuerdo universal de lucha contra el cambio climático, el cual esta conformado por un total de 195 paises quienes han aprobado su ejecución. Los principales puntos del proyecto que presenta la Convención Marco de las Naciones Unidas sobre el Cambio Climático (CMNUCC), son mencionados a continuación.

El desafío, el cambio climático es considerado como "una amenaza apremiante y con efectos potencialmente irreversibles" para la humanidad y el planeta ante *e*l documento de París, el cual aclara que los compromisos adquiridos por los países para la reducción de emisiones de gases de efecto invernadero (GEI) distan mucho de las reducciones necesarias para contener la problemática del calentamiento global convirtiéndolo en una “grave preocupación”.

*La meta, l*a: COP21 de París plantea contener el aumento de la temperatura "muy por debajo de los 2 ºC" respecto a la era preindustrial y "de seguir esforzándose por limitar ese aumento a 1,5 ºC".

Cómo lograrlo: Es necesario que las emisiones de GEI deje de aumentar "lo antes posible" y comience a reducirse "rápidamente". COP21 acordó que el mundo debe esforzarse en que las emisiones de GEI dejen de aumentar "lo antes posible" y empiecen a reducirse "rápidamente". Para que de esa manera se puedan obtener resultados equilibrados entre las emisiones de GEI provocadas por la producción de energía y agropecuaria (actividades humanas) y las que pueden ser capturadas por los bosques e inhalaciones de almacenamiento de carbono, (naturales o tecnológicos), (COP, 21).

Hipótesis

H_1 Las Empresas de la región centro de Coahuila consideran el clima como variable que puede afectar sus operaciones de negocio.

H_0 El clima no es considerado por las Empresas de la región centro de Coahuila como variable que puede afectar su operación de negocio.

Por lo que resultan las siguientes preguntas de investigación, ¿Cuáles son los factores que toman en cuenta las PyME de la región centro de Coahuila?, ¿Consideran las PyME de la región centro de Coahuila el cambio climático como factor que puede afectar su operación?

MÉTODOLOGÍA

El presente trabajo de investigación, maneja el aspecto cuantitativo de naturaleza descriptivo y explicativo a través de diferentes fases: una vez definido el problema "El clima (medio ambiente) variable a considerar por las empresas", determinados los objetivos del trabajo de investigación y definida la estructura conceptual, en la tercera parte, se describen los soportes literarios, se define el sujeto de estudio, diseño del cuestionario a través de un grupo de expertos, fiabilidad del instrumento, descripción de las variables, método e hipótesis de la investigación, obtención de la muestra y selección de técnicas estadísticas en el proceso de análisis de la información obtenida. El enfoque cuantitativo, busca la exactitud de mediciones o indicadores sociales con el fin de generalizar sus resultados a poblaciones o situaciones, (Lara, 2013). Y estos se pueden apoyar en encuestas, utiliza un razonamiento deductivo de lo general a lo particular y regularmente realiza la extracción de muestras de la población que va a ser estudiada, los resultados generados se extienden para la población. Se utiliza análisis estadístico en comparación con otros trabajos, (Hernández, et al., 2010). La validez se determinó consultando a expertos (Zárraga, Molina & Corona, 2010; Molina, Armenteros, Medina, Barquero & Espinoza, 2011; Cruz & Martínez, 2012) Académicos y Gerentes de empresas (8), para comprobar si es viable su aplicación. El objetivo de este grupo de expertos es revisar y evaluar el instrumento de recopilación que se aplicó en este trabajo, para este se utiliza la metodología que determina el coeficiente de competencia que permite argumentar sus criterios donde: K= 1/2 (Kc+ Ka): Kc=coeficiente del conocimiento o información, se basa en la valoración del propio experto en una escala del 0 al 10. Ka= coeficiente de argumentación o fundamentación de los criterios del experto determinado como resultado de la suma de los puntos alcanzados a partir de un tabla patrón. El coeficiente de experto en definitiva calculado es K= 0.87 para los académicos y 0.81 para gerentes/administradores de empresa, por lo que se aceptan los ocho expertos convocados para concretar finalmente las preguntas de la investigación, diseño del cuestionario, la forma de medirlas y planteamiento de las hipótesis. Con las observaciones realizadas se modifica el instrumento el cual consta de 25 preguntas**.** Para el cálculo de la confiabilidad se utilizó el coeficiente de α (Alpha) de Cronbach que mide la consistencia interna de los ítems según Spearman mencionado en (Muñiz, 1998 y 2003), (Bussot, 1988) señalan que éste expresa el grado de exactitud, consistencia y precisión que posee un instrumento de medición. El cálculo es mediante el software SPSS 22.0 dando como resultado: Cronbach Alpha 0.814; valor que es aceptable según (Devellis, 2003, pp.95 y 96) referido por (García, 2006) rangos, 0.60 inaceptable, entre 0.60 a 0.65 Indeseable, 0.65 a 0.70 mínimamente aceptable, 0.70 a 0.80 es respetable y 0.80 a 0.90 muy bueno. La herramienta se estructura en tres apartados. Primero: Datos Generales, contiene los datos de identificación de la empresa. Segundo: conocimiento y acciones sobre el cambio climático, Tercero: factores que tienen que ver con el cambio climático. La muestra se diseña de manera representativa de la población, los sectores

seleccionados para el trabajo son los de manufactura, comercio y servicios considerando la información obtenida de los censos económicos del 2014, Según INEGI, ver tabla 3.

Tabla 3: Población en la Zona Centro del Estado de Coahuila

Actividad	Cantidad
Comercio	253
Industria	170
Servicio	511

Fuente: elaboración propia con datos del DENUE (Directorio Estadístico Nacional de Unidades Económicas) Instituto Nacional de Estadística y Geografía (INEGI). Consulta 30 Septiembre 2015

El nivel de confianza considerado para este trabajo es del 95%, con un margen de error del .05 (5%). El número de entrevistas es de 145 y se realizaron a los responsables de empresa (Director, Gerente o Propietario). Para una intervalo de confianza como la probabilidad de 1- alfa, las opciones más comunes para alfa son 0.05, 0.01 y 0.10, las más usual para este tipo de trabajo es 0.05 (Triola, 2013) página 399. El cálculo de la muestra se realiza acorde a las ecuaciones a que se hace referencia (Triola, 2013) página 344.

$$E = N = Z\,a/2\sqrt{\frac{\hat{p}\hat{q}}{n}}\sqrt{\frac{N-1}{N-1}}$$

E = Error
N = Población
n = Muestra
P = Probabilidad de que suceda el evento
q = Probabilidad de que no suceda el evento
nc = Nivel de confianza

$$N = \frac{Npq\,(Z\,a/\,2)}{p\,q\,(Z\,a/\,2) + (N-1)E}$$

Calculo de la muestra para una población finita:
Valores de Z= factores de confianza:
Para un nivel de confianza del 90 % = 1.645
Para un nivel de confianza del 93 % = 1.88
Para un nivel de confianza del 95 % = 1.96
Para un nivel de confianza del 97 % = 2.27
Para un nivel de confianza del 90 % = 2.58

Para este trabajo N=934 empresas, con un nivel de confianza del 95 % el valor de n= 272. En esta investigación, los que dieron respuesta fueron 145. Si re calculamos el margen de error para una muestra de n= 145 los resultados son para un .713%. Por lo que se comprueba que con 145 encuestados el margen de error es del 7.4 %, por lo tanto es válido trabajar con 145 encuestas. Se procede a la tabulación de los datos y a su captura y registro en el paquete estadístico IBM SPSS versión 22.0. Evaluando y graficando en su caso y concluyendo sobre los resultados.
Formula cálculo del margen de error:

$$E = \frac{\sqrt{pqz^2\,(N-n)}}{n(N-1)}$$

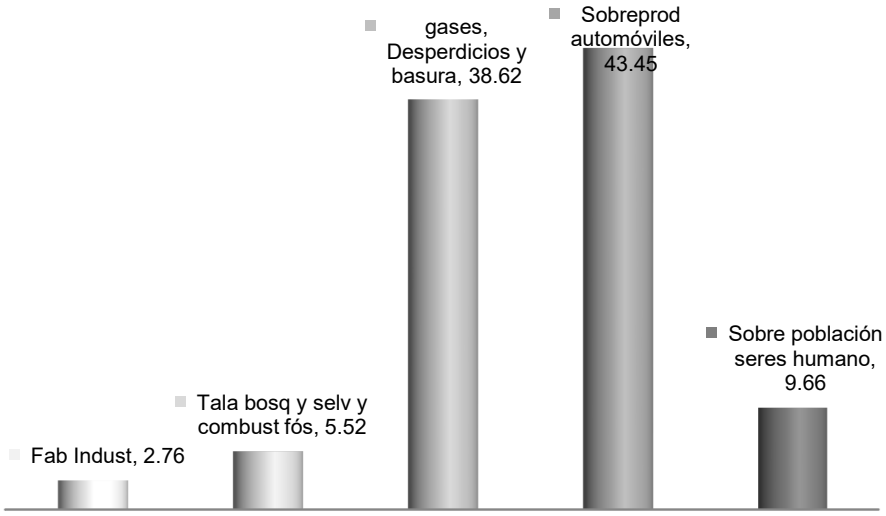
E= 0.074

RESULTADOS

Del total de las empresas encuestadas, el 52% corresponden al sector servicios, 40% a la actividad comercial, 7% a la Industria el resto a otra área de negocio; Respecto a su composición Accionaria el 97% son empresas Sociedades Anónimas de Capital Variable y 3% personas físicas con actividad empresarial. En cuanto a la participación accionaria, se determina que el 90% de los negocios los accionistas son dueños del 100% del capital social, 7% del 75% de y el 3% del 50%. En cuanto a los años de operación, 90% tiene más de 20 años, 6% entre 16 a 20 años y el resto entre 11 a 15 años. En cuanto al nivel académico de los administradores más del 90% tienen nivel Licenciatura, el 7% cuenta con nivel maestría él resto otros estudios.

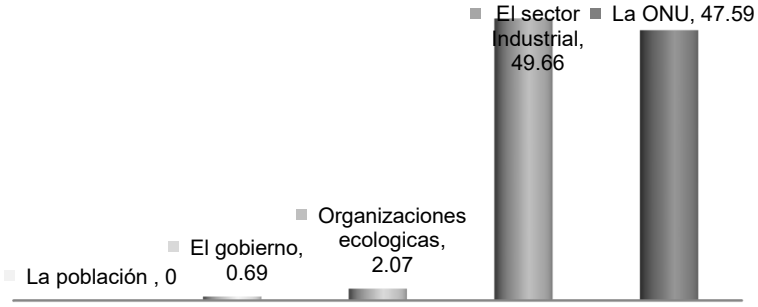
En la Figura 1, se observar que los encuestados consideran que los factores que más afectan el clima son los gases, desperdicios y basura así como la sobre producción de automóviles. Los encuestados consideran que el sector industrial y la Organización de las Naciones Unidas son las que tienen la mayor responsabilidad para promover campañas para mejorar el cambio climático, Figura 2. Los administradores de las empresas encuestadas consideran como algo y muy importante los efectos que el cambio climático tiene en los negocios y que puede afectarlos a su empresa, ver Figura 3.

Figura 1. Porcentajes de los principales factores que repercuten en la alteración del clima en México y el mundo.



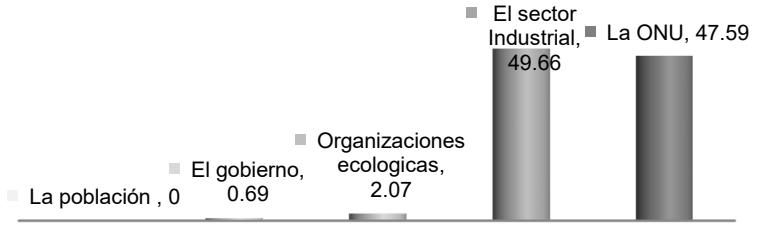
En la figura 1, se observar que los encuestados consideran que los factores que más afectan el clima son los gases, desperdicios y basura así como la sobre producción de automóviles. Fuente: elaboración propia

Figura 2. ¿En quién considera esta la responsabilidad para promover campañas de mejora y evitar el cambio climatico? porcentaje.



Fuente: elaboración propia

Figura 3- ¿Como consideras los efectos del cambio climatico? Porcentaje



Los encuestados consideran que el sector industrial y la Organización de las Naciones Unidas son las que tienen la mayor responsabilidad para promover campañas para mejorar el cambio climático, figura 2. Fuente: elaboración propia

Prueba de Hipótesis

Se realiza mediante la prueba de chi-cuadrado, la que nos permite determinar si existe una relación entre dos variables categóricas. Es necesario resaltar que esta prueba nos indica si existe o no una relación entre las variables pero no indica el grado o tipo de de relación: es decir no indica el porcentaje de influencia de una variable sobre la otra o la variable que causa la influencia. Regla de decisión sobre las hipótesis en términos de probabilidad (Triola, 2013).

SI Prob < 0.01 RECHAZAMOS Ho al nivel del 1%
SI Prob ≥ 0.01 NO RECHAZAMOS Ho al nivel del 1%
SI Prob < 0.05 RECHAZAMOS Ho al nivel del 5%
SI Prob ≥ 0.05 NO RECHAZAMOS Ho al nivel del 5%
SI Prob < 0.10 RECHAZAMOS Ho al nivel del 10%
SI Prob ≥ 0.10 NO RECHAZAMOS Ho al nivel del 10%

Por lo que, los valores resultantes de la aplicación de esta prueba de hipótesis son mayor que (0.05) por lo tanto: (ver tabla 4). No se rechaza la hipótesis $H0_1$: " No está relacionado que el clima sea considerado por las empresas de la región centro de Coahuila, en función de que como variable puede afectar la operación del negocio", Es decir no lo consideran como variable que les afecte, Por lo tanto se acepta la Hipótesis. H_1: " Si está relacionado que el clima es considerado por las empresas de la región centro de Coahuila, en función de que como variable puede afectar la operación del negocio".

CONCLUSIONES

La integración de la empresas encuestadas es, cerca del 50% corresponden al área de servicios y comercial, 7% a la industria el resto a otras actividades, alrededor del 97% son empresas Sociedades Anónimas de capital variable, el control accionario se distribuye en 90% de las empresas el control accionario es del cien por ciento, y el 90% de las empresas cuentan con más de 20 años operando, de igual forma el 90% de los administradores cuenta con estudios de nivel Licenciatura el resto tiene otro nivel de estudios. Uno de los retos globales que deben enfrentar los propietarios o administradores de empresas, es considerar que el cambio climático es un factor que económicamente las afecta en sus resultados de operación y puede afectar su continuidad.

Tabla 4: Prueba de Hipótesis Chi-Cuadrada de Pearson H I: " Si Está Relacionado Que el Clima es Considerado Por Las Empresas de la Región Centro de Coahuila, En Función de Que Como Variable Puede Afectar la Operación del Negocio".

Variable	Vs	Variable	Resultado Chi Cuadrada
DG2 Actividad empresa		CC1.1 Inversión para mitigar los efectos del cambio climático	X 2 =10.919,gl=12, p=.536
		CC13. El sector en el que esta su empresa es afectado por el cambio climático	X 2 =7.07,gl=12, p= 0.853
		CC14. Su empresa corre peligro como consecuencia de fenómenos meteorológicos	X 2 =6.859,gl=12, p=.552
		CC15. Su empresa cuenta con cobertura de seguro para cubrir daños por inundaciones, huracanes o algún otro fenómeno meteorológico	X 2=10.919,gl=12, p=.536
		PF25. Que tipo de problemas tiene su empresa como consecuencia del cambio climático	X 2 =10.743,gl=12, p=.551
DG4.- Control de la empresa es familiar		CC12. Considera que el cambio climático es un problema que es una amenaza para el desarrollo de su empresa	X 2 =5.574,gl=6, p=.73
		CC13. El sector en el que esta su empresa es afectado por el cambio climático	X 2 =1.901,gl=6, p=.473
		CC14. Su empresa corre peligro como consecuencia de fenómenos meteorológicos	X 2 =2.573,gl=4, p=.632
		PF23. Como consideras los efectos del cambio climatico	X 2 =3.695,gl=6, p=.718
		PF25. Que tipo de problemas tiene su empresa como consecuencia del cambio climático	X2=6.31,gl=6, p=.387
DG5.- Años funcionando la empresa		CC11- Inversión para mitigar los efectos del cambio climático	X2=3.695,gl=6, p=.718
		CC12. Considera que el cambio climático es un problema que es una amenaza para el desarrollo de su empresa	X2=5.574,gl=6, p=.473
		CC13. El sector en el que esta su empresa es afectado por el cambio climático	X2=1.901,gl=6, p=.929
		CC14. Su empresa corre peligro como consecuencia de fenómenos meteorológicos	X2=2.573,gl=4, p=.632
		CC15. Su empresa cuenta con cobertura de seguro para cubrir daños por inundaciones, huracanes o algún otro fenómeno meteorológico	X2=3.695,gl=6, p=.718
DG6.- Nivel académico del director general, gerente o propietario		CC10. Conoce que es el cambio climático	X2=16.094,gl=10, p=.097
		CC11. Inversión para mitigar los efectos del cambio climático	X2=3.695,gl=6, p=.718
		CC12. Considera que el cambio climático es un problema que es una amenaza para el desarrollo de su empresa	X2=5.574,gl=6, p=.473
		CC13 El sector en el que esta su empresa es afectado por el cambio climático	X2=1.901,gl=6, p=.929
		CC14 Su empresa corre peligro como consecuencia de fenómenos meteorológicos	X2=2.573,gl=4, p=.632
		CC15. Su empresa cuenta con cobertura de seguro para cubrir daños por inundaciones, huracanes o algún otro fenómeno meteorológico	X2=3.695,gl=6, p=.718
		PF25. Que tipo de problemas tiene su empresa como consecuencia del cambio climático	X2=6.31,gl=6, p=.387

Fuente: Elaboración propia. La tabla muestra los resultados de chi- cuadrado para la aceptación de la hipótesis de investigación

Mundialmente se están tomando iniciativas para mitigar los efectos del cambio climático, pero como se aprecia en este trabajo de investigación pocas empresas conocen acerca de este fenómeno y asumen los retos que representa. Por lo que deben puntualizar acerca de estrategias que permitan la prosperidad de la empresa en relación a los impactos que afecten la operación normal y perturben su mercado.

La encuesta se válido con utilizando el método de expertos cuyo resultado es aceptable, de igual forma la fiabilidad determinó mediante el Alpha de cronbach (0.814), valor aceptable. La validez de la hipótesis se realizó mediante Chi-Cuadrado cuyos valores permiten aceptar la hipótesis de investigación. De igual forma, se cumple los objetivos y da responde a las preguntas de investigación planteadas ya que se comprueba que las empresas de la región centro de Coahuila en su mayoría consideran que el cambio climático es un factor que puede afectar a su empresa. La relación existente entre las variables, permite determinar que los factores que pueden afectar a la empresa están, que la administración no está preparada para invertir y prevenir los efectos del cambio climático, que no se tienen cobertura de seguro para cubrir daños por fenómeno meteorológicos, el sector en el que están ubicadas las empresas se ve afectado por este fenómeno, ,se hacen escasos esfuerzos para hacer cambios en la utilización de energía y materiales generados con fósiles, no se fomenta la creación de áreas verdes, entre otros no menos importantes. La administración de las empresas también deben estar con la mira de generar un plan de energía renovable y los gobiernos otorgar mejores incentivos a los inversionistas para generarla y establecer mecanismos de sustentabilidad.

REFERENCIAS

CEPAL. (2014). CEPAL advierte del impacto del cambio climático en la región Retrieved 17 de Octubre de 2015, 2015
Coahuila. (2015). Datos de Coahuila, from http://www.coahuila.gob.mx/

(COP 21, 2015) http://elcomercio.pe/mundo/actualidad/cop21-conoce-principales-puntos-acuerdo-paris-noticia-1863340
Cruz, M. & Martínez, M. (2012). Perfeccionamiento de un instrumento para la Selección de Expertos en las Investigaciones Educativas. Revista Electronica de Investigación Educativa. Volumen 4, número 2.
COP, 21 (2015). Sustanaible Innovation Forum 2015.. http://www.cop21paris.org/

DELOITTE. (2012). Cambio Climático y las empresas mexicanas Evaluación de riesgos para generar valor.
Edwing, et. al, (2010). Inventario Nacional de Emisiones 2009-2010
http://www.inecc.gob.mx/descargas/cclimatico/inf_inegei_public_2010.pdf

Galindo, L. M. (2010). La Economía del Cambio Clímatico en México: Gobierno Federal.

García C. C. H., (2006) La Medición en ciencias sociales y en la Psicología en Estadística con SPSS y Metodología de la Investigación de René Landeros Hernández Mónica T. González Ramírez (comp.). México, Trillas
García, C. G., Porrúa, F. E., & López, B. M. (2010). Cambio Climático y Estadistica Oficial 7.

Gazzano, I., & Achkar, M. (2013). La necesidad de redefinir ambiente en el debate científico actual Gestión y Ambiente. [Cientifico]. Gestión y Ambiente, 16 num 3, 7-15.

Gobierno Federal, (2012). Progrma especial de cambio climático. Consultado 15 de Febrero de 2015. www.presidencia.gob.mx

Gonzalez, J. (2010). “Climate Changes Your Business” (El Clima Cambia los Negocios), una investigación llevada a cabo por KPMG, indica que muchas.

Hernández, R., Fernández, C., & Baptista, P. (Eds.). (2010). Metodología de la investigación (Quinta edición ed.). México: Mc Graw Hill Interamericana editores, S.A de C.V.

INEGI.GOB, (2015). Consulado el 17 de Agosto de 2015. WWW.INEGI. GOB.

JONG, F., & LOPEZ, A. (2010). Clima en los negocios 2010. Expansión

LOPEZ, P. F. J. Y. A. (2010). CLIMA, LA NUEVA VARIABLE. Expansión de Negocios de México, 109.
Lara, E. M. (2013). Fundamentos de investigación un enfoque por competencias, segunda edición (Primera ed.). México: Alfaomega, grupo editor, S.A DE C.V.

Molina, V., Armenteros, M., Medina, M., Barquero, J., Espinoza, J. (2011) Reflexión sobre la sobrevivencia de las PYME en el Estado de Coahuila, México, Revista Internacional de Administración & Finanzas The Institute for Business and Finance Research, LLC. Hilo, Hi, USA, Volumen 4, número 1, p 47-66

Muñiz José (2003), Teoría clásica de los test, Madrid, España, Ediciones Pirámide.

Morales, R. (2011). Cambio climático impacta a empresas mundiales. México: El Economista.

Obama, B. (2015). Cambio climático: Obama y su "ambicioso" plan contra las emisiones de CO2, from http://www.bbc.com/mundo/noticias/2015/08/150803_eeuu_obama_plan_emisiones_carbono_ep
OIT. (2008). Repercusiones del cambio climático en el empleo y el mercado de trabajo OIT; gb.303/esp/4 Consejo de Administración, Noviembre de 2008. Ginebra: Organización Internacional del Trabajo.

ONU. (2000). Labor de la ONU Retrieved 18 Agosto 2015, 2015, from http://www.cinu.org.mx/ninos/html/onu_n5.htm
Paredes, A. (2009). Cambio climático, Oportunidad para el Sector Empresarial Visión del Sector Empresarial Mexicano sobre el Cambio Climático Retrieved 17 de Agosto de 2015, 2015, from http://www.mapeo-rse.info/sites/default/files/Cambio_climatico_Oportunidad_para_el_sector.pdf

Roubieri, E. Soubeyran, R. (2008). El cambio climático y las Empresas Mexicanas. Consultado el 29 de Julio de 2015.
https://www2.deloitte.com/content/dam/Deloitte/mx/Documents/risk/Sustentabilidad/mx(es-mx)Cambio_climatico_y_las_emp_mex.pdf

SEMARNAT-SCHP, (2009) La economia del Cambio Climatico en México. Consultado el 19, Septiembre de 2015. http://www.gob.mx/semarnat
Szakely, F. (2015). Cómo ser Sustentable. Expansión, 1158, 128.

Triola, M. F. (2013). Estadística (Decimoprimera ed.). México: Pearson.

Wackernagel, M., Rees, W.E., 1996. Our Ecological Footprint: Reducing Human Impact on the Earth. Gabriola Press New Society Publishing, B.C. Ward, B., Dubos, R., 1972. Only One. Consultado el 18 de Agosto de 2015.

Earthhttp://staff.washington.edu/jhannah/geog270aut07/readings/population/Moffatt%20-%20Ecolog%20Footprint%20and%20Sustain%20Dev.pdf

Zarraga, L. Molina, V. & Corona, E. (2010). La satisfacción de los empleados de las operadoras turísticas en la ciudad de Cancún: Un estudio para incrementar su competitividad, Revista Internacional de Administración y Finanzas & The Institute for Business and Finance Research, USA, Volumen 3 Número 1 Número 1, Volumen 4, p 1-14

Zarrilli, A. (2015). Política, medio ambiente y democracia, un debate que apenas Luna Azul, 41 Julio-Diciembre, 1-4.

DISEÑO DE UN SISTEMA DE CONSULTORÍA EMPRESARIAL PARA LA UNVIERSIDAD SANTIAGO DE CALI

Ivonne Góngora Lemos, Universidad Santiago de Cali

RESUMEN

En este artículo se presenta propuesta, de un sistema de consultoría empresarial que contribuya al fortalecimiento de la relación universidad – empresa y potencialice la proyección social de la Universidad Santiago de Cali. En la actualidad, el alto crecimiento en el mercado de las PYMES, y la necesidad de formalización empresarial, han permitido que el concepto de consultoría empresarial haya tomado mucho auge, ya que se convierte en una oportunidad de negocios o una fuente de generación de ingresos, al tiempo que constituye un laboratorio de Investigación, y una forma de potencializar y/o fortalecer la proyección social de la institución. Teniendo en cuenta los avances tecnológicos que se están presentando en el mundo, las TIC´S se convierten en una herramienta importante para desarrollar procesos de consultoría profesional de manera ágil y económica. El acceso a redes virtuales, mercados virtuales, etc., han permitido atraer a nuevos clientes potenciales, los cuales ven en la universidad una oportunidad de acceder a servicios profesionales especializados que les permitan organización y restructuración empresarial a bajo costo. Lo anterior orientado a fortalecer el posicionamiento en el mercado y creación de ventajas competitivas sostenibles.

PALABRAS CLAVE: Consultoría, Competitividad, Internacionalización, TIC´S, Ventaja Competitiva

DESIGN OF A COMPANY CONSULTING SYSTEM FOR THE SANTIAGO DE CALI UNIVERSITY

ABSTRACT

This article presents a proposal of a business consulting system that contributes to the strengthening of the university - company relationship and enhances the social projection of the Santiago de Cali University. At present, the high growth in the SME market, and the need for business formalization, have allowed the concept of business consulting to have taken a lot of momentum, since it becomes a business opportunity or a source of income generation, While it constitutes a research laboratory, and a way of strengthening and / or strengthening the social projection of the institution. Taking into account the technological advances that are occurring in the world, Tics become an important tool to develop professional consulting processes in an agile and economic way. Access to virtual networks, virtual markets, etc., have attracted new potential customers, who see in the university an opportunity to access specialized professional services that allow them to organize and restructure businesses at low cost. The foregoing aimed at strengthening the positioning in the market and creating sustainable competitive advantages.

JEL: M10, M14, M21, I22, 125, I29

KEYWORDS: Consulting, Competitiveness, Internationalization, TIC'S, Competitive Advantage.

INTRODUCCIÓN

En la actualidad los nuevos cambios y desafíos del mundo globalizado, han generado la necesidad en las empresas de ser más competitivas y eficientes, lo cual hace necesario cualificar sus procesos con el fin de

hacerlas más sostenibles en el tiempo. Adicionalmente, los procesos de internacionalización han despertado el interés de abrirse a nuevos mercados lo que contribuye a expandir la oferta de bienes o servicios y a la vez incrementar sus ingresos. Un aspecto importante, que deben tener en cuenta las empresas que incursionan en estos procesos de internacionalización, es el conocimiento especializado del proceso; en Colombia el mercado de PYMES es uno de los más importantes, teniendo en cuenta que cada día crece a pasos agigantados, y la necesidad de formalizarlas se ha convertido en parte fundamental del esquema. Esto da como resultado la importancia y el creciente mercado que ha tenido la consultoría en los sistemas empresariales que día a día vienen en aumento en su aplicación. El presente artículo plasma la necesidad de dar apertura al diseño de un sistema de consultoría empresarial para la Universidad Santiago de Cali, el cual permitirá generar un escenario de investigación para Docentes y Estudiantes al servicio de la comunidad de Santiago de Cali y a su vez potencializar las relaciones universidad – empresa en el marco de la proyección social. En este sentido, esta propuesta se convierte en una gran oportunidad, ya que permite dar cumplimiento a los objetivos que como profesionales tenemos, de servir a la comunidad aplicando nuestros conocimientos y contribuyendo al desarrollo del bienestar de una universidad que se encuentra en un proceso de crecimiento, fortalecimiento y a la vanguardia de las nuevas tecnologías que exige el mundo globalizado.

REVISIÓN DE LITERATURA

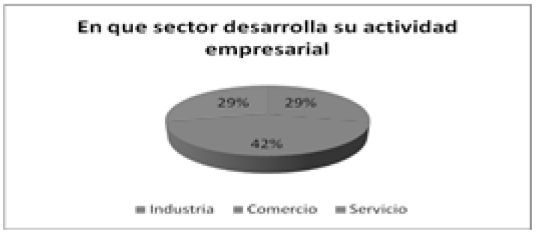
La evolución y los cambios en los modelos empresariales han venido transformando la forma de pensar de los Líderes en las empresas, esto hace que poco a poco se adopten formas, sistemas y modelos que ayuden a las organizaciones a definir estructuras dinámicas que les permitan ser cada día más competitivas y productivas. Lo anterior conlleva, a que las empresas para alcanzar esta consolidación a nivel organizacional, deben tener formalizados todos sus procesos, los cuales están directamente relacionados con aspectos externos e internos. Lo anterior trae como consecuencia la aparición de modelos de gestión, que permitan el mejoramiento continuo, entre los cuales están: ISO 9001, 2000, 18001, 2007, etc. Por lo anterior surge la consultoría como una alternativa eficiente que orienta al mejoramiento de los procesos y al aprovechamiento de cada una de las ventajas comparativas que encuentran dentro de las compañías.

En este sentido es importante considerar los planteamientos de Bertalanffy y Ludwig (1976) con su Teoría General de Sistemas, quienes analizan las organizaciones como un sistema que articula todos sus procesos en busca de la eficiencia y productividad, igualmente Blanco (1999) con su teoría sobre el cambio en las organizaciones, orienta la búsqueda de nuevas formas y estrategias para fortalecer la práctica empresarial. Por su parte, la CEPAL- ILPES UNESCO /UNU/ CYTED-D, plantean las Estrategias, Planificación y Gestión de Ciencia y Tecnología para las organizaciones del futuro; igualmente la AEC - Asociación Española de Empresas de Consultoría, FUNDACIÓN CONFEMETAL de España, quien destaca la generación de valor en las organizaciones a partir de la consultoría empresarial. Otros expertos consultores como Martín Soubelet (2015), quien destaca los servicios de consultoría como una necesidad para entender los desafíos del mercado y coyunturas macroeconómicas, orientando a la búsqueda de aliados estratégicos y nuevas oportunidades de expansión de sus negocios. Otras importantes firmas consultoras como es el caso de Accenture, Deloitte, Arthur D. Little, Raddar CKG, KPMG, consideran que los servicios de consultoría permiten a las organizaciones pensar estratégicamente a partir de las experiencias de otras compañías y prepararse para asumir los retos que les permitirán innovar y triunfar en un entorno de negocios cada día más complejo. En este sentido, las universidades como centros de generación de conocimiento, se convierten en una alternativa que presta servicios de calidad para el fortalecimiento de las organizaciones, a través de sus estratégicas de extensión para el desarrollo de regiones.

METODOLOGÍA

A partir de un estudio descriptivo analítico, se busca conocer y proponer un esquema de consultoría para la Universidad Santiago de Cali, en el cual se identifiquen las necesidades en materia de servicios de

Consultoría Empresarial que requieren las PYMES en la Ciudad de Santiago de Cali. Adicionalmente, para el desarrollo de este proyecto de investigación, se utilizarán los métodos: inductivo y deductivos, a partir de una caracterización, que proporcione información suficiente para el diseño de estrategias de acompañamiento en la formalización y procesos tecnológicos a desarrollar en las PYMES de la ciudad de Cali. Se tomó como referencia una muestra de 80 empresas registradas en la ciudad de Santiago de Cali, pertenecientes a tres sectores de la economía:



Fuente: Cálculos del estudio

Tabla 1: Sectores Económicos de Empresas Objeto de la Muestra

Sector Económico	Frecuencia	Porcentaje	Porcentaje Acumulado
Industria	23	28,8	28,8
Comercio	34	42,5	71,3
Servicio	23	28,8	100,0
Total	80	100,0	

En esta tabla se presenta la participación de empresas objeto de la muestra, según el sector al cual pertenecen, información 2014-2015. Fuente: Elaboración Propia.

En la primera fase de la investigación se indagó sobre los motivos por cuales las empresas objeto de la muestra, han contratado servicios de consultoría y se identificó lo siguiente:

Grafica No. 1

Fuente: Elaboración Propia

Al indagar sobre qué tipos de servicios de consultoría contrataría se encontró lo siguiente:

Tabla No. 2: Tipos de Consultoría Que Contratarían las PYMES Objeto de la Muestra

Área	Frecuencia	Porcentaje	Porcentaje acumulado
Recursos humanos	7	8,8	8,8
Gestión financiera	6	7,5	16,3
Calidad	6	7,5	23,8
Marketing	5	6,3	30,0
Gestión Tributaria	7	8,8	38,8
Comercio exterior	4	5,0	43,8
Adopción de NIIF	1	1,3	45,0
Gestión de proyectos	4	5,0	50,0
Costos y presupuestos	13	16,3	66,3
No aplica	27	33,8	100,0
Total	80	100,0	

En esta tabla se presenta necesidad en materia de servicios de consultoría empresarial que contratarían las empresas objeto de la muestra, información 2014-2015. Fuente: Elaboración Propia.

Tabla No. 3: Frecuencia de Necesidad de Servicios de Consultoría Que Contratarían las PYMES Objeto de la Muestra

Periocidad	Frecuencia	Porcentaje	Porcentaje Acumulado
Cada mes	1	1,3	1,3
Cada 6 meses	27	33,8	35,0
Cada año	25	31,3	66,3
No aplica	27	33,8	100,0
Total	80	100,0	

En esta tabla se presenta la frecuencia con que se contratarían los servicios de consultoría empresarial las empresas objeto de la muestra, información 2014-2015. Fuente: Elaboración Propia.

Tabla No. 4: Por Que No Ha Contratado Los Servicios De Consultoría

Motivo	Frecuencia	Porcentaje	Porcentaje acumulado
Porque nunca lo ha necesitado	16	20,0	20,0
Prefiere contratar un practicante universitario porque cuesta menos	6	7,5	27,5
En la empresa todo se soluciona internamente	5	6,3	33,8
No aplica	53	66,3	100,0
Total	80	100,0	

En esta tabla se describen los motivos porque no ha tomado los servicios de consultoría empresarial, las empresas objeto de la muestra, información 2014-2015. Fuente: Elaboración Propia.

RESULTADOS

La Universidad Santiago de Cali es una institución de carácter privado, presenta una particularidad, su modelo de funcionamiento "Autosostenible", el cual la hace modelo de eficiencia en manejo de recursos. En este sentido, en búsqueda de generación de recursos adicionales y diferentes a los recursos que se originan en lo misional, se establece un horizonte direccionado a la creación de unidades de negocios, participación en proyectos y un gran fortalecimiento de la extensión y de la investigación. Actualmente la USC, cuenta con una base de más de 1.500 empresas adscritas, de las cuales un 30% solicitan servicios de asesoría y consultoría. Existe una política de emprendimiento, en al cual la consultoría constituye una de las líneas de trabajo en el Consultorio Empresarial de la Facultad de Ciencias Económicas y Empresariales. Se cuenta con una base de 1.487 proyectos de grado aplicados a empresas reales, orientados a servicios de asesoría empresarial y servicios profesionales especializados; lo que constituye una oportunidad para ofrecer un portafolio de servicios de consultoría empresarial que contribuya al fortalecimiento de sus prácticas empresariales en las PYMES de Santiago de Cali. En el marco de la proyección social, la USC tiene por objetivo, establecer procesos continuos de interacción e integración con las comunidades, en orden de aportar en la solución de sus principales problemas de desarrollo social, económico, político, cultural, tecnológico y ambiental, en el ámbito local, regional y nacional, que contribuyan en la transformación de la sociedad en una perspectiva de democratización y equidad social. Por lo anterior la consultoría se convierte en una gran oportunidad para fortalecer y potencializar vínculos y relaciones con el sector empresarial. Adicionalmente, permite visibilidad de la universidad. Para el desarrollo del servicio de Consultoría Empresarial, se propone lo siguiente: Portafolio de Servicios de Consultoría que se Ofrecerán: Actualmente la Universidad Santiago de Cali, cuenta con 7 Facultades que son:

Facultad de Ciencias Económicas y Empresariales
Facultad de Derecho
Facultad de Salud
Facultad de Ingenierías
Facultad de Educación
Facultad de Comunicación y Publicidad
Facultad de Ciencias Básicas

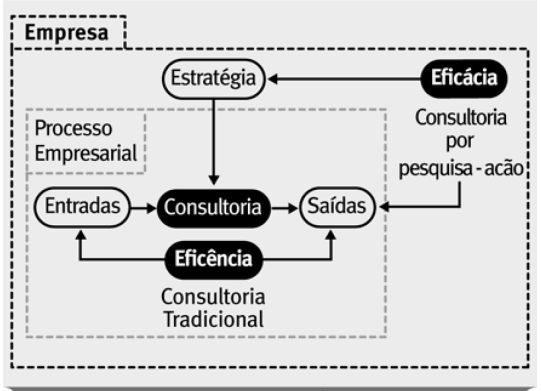
Como punto de partida de propondrán los servicios relacionados con las ciencias económicas, brindando soluciones y servicios orientados a procesos básicos del negocio de cualquier empresa, en búsqueda de la optimización de procesos que permitan incrementar la rentabilidad de la misma, entre ellos tenemos: Ámbito estratégico, Planes estratégicos, Planes de marketing y comerciales, Planes de viabilidad, Ámbito organizativo, Optimización de procesos de gestión, Rediseño de estructura organizativa, Dirección por objetivos, Cuadros de mando integral, Cálculo y optimización de costos, Sistemas de costos por actividad (ABC), Diseño de sistemas financieros, Sistemas de planificación y control de la gestión financiera, Sistemas de control interno, Planes de marketing y comerciales, etc.

Esquema: Sistema de Consultoría Empresarial Universidad Santiago de Cali

Fuente: Elaboración propia

En segunda instancia, se define un procedimiento para la prestación del servicio de consultoría, destacando la importancia en reconocer el valor que genera a la empresa que se preocupa por perfeccionar sus prácticas, innovándolas en función a las bondades que ofrecen los servicios especializados de la consultoría, estos giran en torno a la Eficiencia y la Eficacia. En este sentido, se hace necesario aclarar que la eficiencia se relaciona con aspectos internos de la compañía, mediante la utilización de recursos, en tanto que la eficacia se ocupa de las aplicaciones de la consultoría con los distintos resultados de la empresa y sus posibles impactos en su estructura y operaciones propias de la misma. (Grafico 1).

Gráfico 1. Conceptos de Eficiencia y Eficacia de la consultoría



Fuente: Piovezan, 2008, p.2.

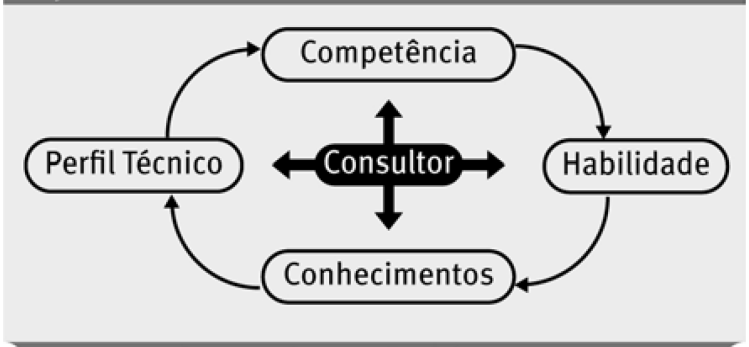
En atención a la política de calidad, se propone un procedimiento orientado a definir la ruta y responsabilidades en el prestación de los servicios de consultoría empresarial por parte de la USC, teniendo en cuenta el carácter privado de la institución, la venta y contratación de estos servicios, se regirá bajo el marco normativo de la universidad y del Ministerio de Educación Superior.

Selección de Docentes Investigadores y Estudiantes Que Participaran en el Proceso

Se hace necesario definir un perfil para el consultor, para el caso de la USC, estará representado por Docentes Tiempo Completo, los cuales contarán con el apoyo de los estudiantes en proceso de grado, y cuales desarrollaran su proyecto alrededor del servicio de consultoría a ofrecer. En cuanto a las

competencias de un consultor, se define como un estereotipo que obedece a una serie de dimensiones generales, dentro de las cuales se encuentran la Técnica, la Administrativa y la Psicosocial (grafico 2).

Gráfico 2. Competencias y Habilidades de un perfil técnico de un consultor



fuente: Gerusa Rodríguez, 2002, p. 20.

Elaboración de procedimiento propio, para el ofrecimiento de los servicios de consultoría por parte de la USC

Análisis y seguimiento del servicio, para medir el impacto de la Proyección Social en el medio empresarial.

La USC, en el marco del sistema de calidad, definirá procedimientos de control e indicadores de gestión para el seguimiento y ejecución de los servicios de consultoría prestados.

CONCLUSIONES

La consultoría al ser una actividad que hace parte de la gestión del conocimiento, y teniendo en cuenta que el conocimiento se actualiza y evoluciona trae como consecuencia la aparición de nuevos conceptos que abren la puerta a nuevas oportunidades de mercados y negocios, se hace necesario reconocer su relevancia y papel en el desarrollo y prospectiva de la PYMES en Colombia. Es importante reconocer que el direccionamiento de la empresa está enfocado esta centrado en la capacitación y especialización del equipo de trabajo en áreas específicas de la consultoría para mejorar la asistencia en los procesos en los que incurren. Mantienen una debilidad ya que no tienen definido su direccionamiento, para dónde va la empresa y como quiere llegar, valores que se identifiquen con el trabajo que hacen y una cultura basada en el trabajo en equipo. La cadena de suministros de la firma está basada en el buen manejo de la consultoría al establecer contacto con los clientes, enfocándose en mantener buena relación y en desarrollar un servicio de alta calidad para sus beneficiarios. Este estudio contribuye al mejoramiento y competitividad de las PYMES, ya que brinda las herramientas necesarias para que estas presenten servicios de calidad. Las firmas de consultoría han entrado en un mundo donde se juega a ser el mejor por medio del aprovechamiento de las TIC, es decir, el que brinde las mejores alternativas y opciones de herramientas para satisfacer a sus clientes y fortalecer sus prácticas en cada proceso de su cadena de valor. Herramientas como una página virtual que brinde acceso a sus clientes en cualquier parte del mundo, facilitando la mediación de procesos, intercambio de información, relaciones comerciales personalizadas e intercambio de información tanto con sus clientes como con el público en general. Este es el nuevo modelo de comercio creado por las tecnologías, derrumbando fronteras y abriendo nuevos mercados.

La consultoría concebida como un servicio profesional especializado, es un punto importante para que la Universidad Santiago de Cali, en su plan de capacitaciones reflexione sobre las áreas en que debe fortalecer y especializar su cuerpo Docente, con el fin de brindar un servicio orientado a satisfacer las necesidades del

entorno; definir un plan de incentivos, en aras de fomentar la participación activa de docentes y estudiantes en este proceso; realizar estudios de mercado periódicos, que permitan actualización del portafolio de servicios de consultoría a ofrecer a la comunidad empresarial; crear un portal de consultoría WEB para la UNIAJC, que sirva de ventana al mundo, donde se ofrezcan diversos servicios especializados, orientados a contribuir a desarrollo sostenible de las organizaciones (PYMES). Igualmente, realizar un seguimiento periódico, relacionado con la satisfacción del cliente que recibe el servicio de consultoría, en aras de evaluar el impacto de la Proyección Social en el entorno empresarial.

BIBLIOGRAFÍA

Von Bertalanffy, Ludwig. Teoría General de Sistemas. Petrópolis, Vozes. 1976.

Lovelock C., Reynoso J., D'andrea G., Huete L., Administración de servicios: Estrategias de Marketing, Operaciones y Recursos Humanos, Primera Edición, Pearson Educación, México 2004

Zeithaml V., Bitner M.J., Marketing de Servicios: Un enfoque de integracón del cliente a la empresa, Primera Edición en Español, McGraw-Hill, México 2002.

Kotler, P., Cámara, D., Grande, I., Cruz, I., Dirección de Marketing. Edición Milenio, décima edición, Madrid (2000) Pearson Educación.

Journal of Contingencies and Crisis Management. Oxford: Sep 2008. Vol. 16,Iss. 3.

Contract Management. McLean: Dec 2005. Vol. 45 Iss. 12.

BLANCO, HUMBERTO: "El cambio en las organizaciones", material presentado como apoyo a la Maestría en Consultoría Gerencial, 1999.

GONZÁLEZ, LAREDO: Capítulo IV: "La Consultoría Organizacional-Gerencial y el consultor", en: COLECTIVO DE AUTORES: Consultoría Gerencial y Cambio Organizacional. Una contribución al Perfeccionamiento Empresarial, t. I, CEEC-UH, 1999.

Gómez, A (1985). Historia de Cali. Cali: Ediciones Andinas.

Marcovitch, Jacques (1993). Gestión Tecnológica: Aspectos Conceptuales, Metodologías, Aplicaciones. Eduardo Martínez (Comp.).

Estrategias, Planificación y Gestión de Ciencia y Tecnología. P. 445-470. CEPAL- ILPES UNESCO /UNU/ CYTED-D Editorial Nueva Sociedad.

AEC - Asociación Española de Empresas de Consultoría, FUNDACIÓN CONFEMETAL, Impreso en España –Printed in Spain.

Amado Guirado, J. ; Huete, L. Mª (1999) Asesorías del siglo XXI. CISS PRAIS,SA

Aasociación Española de Asesores Fiscales (2000):El asesor fiscal ante el nuevo siglo, Madrid.

Asociación Española de Empresas de Consultoría (AEC, 2003 y 2004): "La consultoría en España 2002". Edita, AEC, Madrid.)

Gitlow, h. s. (1994): "A comparison of Japanese total quality control and deming´s theory of management". The american statistician. vol. 48. nº 3. august

RECONOCIMIENTO

La autora agradece el apoyo logístico y financiero de la Universidad Santiago de Cali, para el desarrollo de investigaciones en pro del desarrollo regional. Asimismo, agradecen los comentarios de los árbitros y editores del IBFR. Los cuales contribuyen al mejoramiento y fortalecimiento de las competencias investigativas de cada uno de los participantes.

BIOGRAFIA

Ivonne Góngora Lemos, Doctora © en Administración de Negocios de la Universidad Atlantis International University, Magister en Gestión Empresarial de la Universidad Libre de Colombia, Decana de la Facultad de Ciencias Económicas y Empresariales de la Universidad Santiago de Cali, Profesora de Tiempo Completo adscrita al Depto de Ciencias Contables y Financieras, Se puede contactar en la Universidad Santiago de Cali, Sede Pampalinda de Cali.

SISTEMA DE ADMINISTRACION DE RIESGOS PARA PYMES

Oscar Mauricio Corredor Martínez, Corporación Universitaria Minuto De Dios

RESUMEN

En el caso Colombiano, una porción importante de la participación empresarial la ocupan las pequeñas y medianas empresas, que caracterizan la economía nacional; sin embargo, muchas de estas organizaciones se han constituido y consolidado con el protagonismo de personas emprendedoras que de manera empírica han acudido a los mercados mediante oportunidades de negocios para dar soluciones a necesidades específicas que ellos han identificado Sin embargo no quiere decir que los mencionados empresarios posean y cuenten con las habilidades y conocimientos suficientes tales como, financieros y administrativos que aseguren su continuidad y permanencia en el mercado, contrario a ello, las organizaciones son vulnerables debido a la falta de una metodología adecuada y ajustada al tamaño y tipo de empresa para administrar los riesgos propios de las organizaciones con características de empresas pymes. La gestión organizacional es uno de los temas de vanguardia en cuanto a lo que en gerencia estratégica se refiere; los conceptos de generación de cambios, transformaciones, permanencia en el mercado y sostenibilidad no son un tema fácil de ejecutar más aun cuando todo lo anterior requiere la disposición, distribución y uso eficiente de diversos recursos, los cuales deben ser dispuestos de manera responsable en el mercado buscando la satisfacción del cliente, de los inversionistas, satisfacción en el impacto social, ambiental, entre otros. (Rodríguez, 1996) La atención a éste tipo de problemática, se funge en el concepto de la administración de riesgos la cual es aplicable a cualquier tipo de organización independientemente de su tamaño y recursos, siendo éste el objetivo central de la investigación en donde a través de una recolección documental se evidencia y logra generar una serie de etapas alrededor de la gestión del riesgo operativo, buscando que sea aplicable por parte de las pymes las cuales podrán generar en torno a ésta investigación una toma de decisiones en donde en particular logren minimizar sus riesgos considerando a su vez que son riesgos evitables dentro de una organización que cuente con un eficiente marco de control y un eficiente ambiente interno de control.

PALABRAS CLAVES: Auditoría, Riesgos Operacionales, Pymes, Ambiente de Control Interno, Gestión Integral de Riesgos.

RISK MANAGEMENT SYSTEM FOR SMES

ABSTRACT

In the Colombian case, an important part of the business participation is occupied by small and medium enterprises, which characterize the national economy; However, many of these organizations have been constituted and consolidated with the leading role of entrepreneurs who have empirically come to the markets through business opportunities to provide solutions to specific needs that they have identified. However, it does not mean that the mentioned entrepreneurs possess and have enough skills such as financial and administrative skills to ensure their continuity and permanence in the market, contrary to this, organizations are vulnerable due to the lack of an adequate methodology And adjusted to the size and type of company to manage the own risks of organizations with characteristics of SMEs. Organizational management is one of the leading topics in terms of strategic management; The concepts of generation of changes, transformations, permanence in the market and sustainability are not an easy subject to execute even more when all the above requires the disposal, distribution and efficient use of diverse resources, which must be disposed of in a responsible way in the Market seeking customer satisfaction, investors, satisfaction in social impact, environmental, among others. (Rodríguez, 1996) The attention to this type of

problem, functions in the concept of risk management which is applicable to any type of organization regardless of its size and resources, being this the central objective of the investigation where through a documentary collection Is evidenced and manages to generate a series of stages around the operational risk management, seeking to be applicable by the SMEs which can generate around this research a decision making where in particular they manage to minimize their risks considering their Instead, they are avoidable risks within an organization that has an efficient control framework and an efficient internal control environment.

KEY WORDS: Audit, Operational Risks, Smes, Internal Control Environment, Integrated Risk Management.

JEL: D61, D81, G30, G39, F14, O21, P47

INTRODUCCIÓN

Se pretende proveer de herramientas estratégicas de gestión de riesgos desde la auditoria para la consolidación del éxito de las empresas, especialmente de las Pymes al ser éstas empresas fuente importante de ingresos y productividad para Colombia. La gestión organizacional es en realidad la cual, como su nombre lo indica busca "organizar" una actividad bien sea productiva, comercial o de servicios a disposición de un mercado pero también a disposición de unos inversionistas que necesitan que exista una alta posibilidad de éxito con un mínimo de errores o nivel de riesgo aceptable, lo cual solamente se puede lograr a través de la adecuada gestión de los riesgos en la actividad empresarial.

Generalmente, los riesgos se atribuyen en la práctica a la planeación y ejecución de proyectos, sin embargo, en las actividades empresariales también deben ser contemplados puesto que el entorno, las tendencias del mercado, la competencia, el comportamiento de la moneda, condiciones macro y microeconómicas, la evolución de la tecnología, entre otros factores generan posibilidades de pérdida en las empresas que de no ser minimizadas de forma adecuada y con oportunidad pueden llegar a afectar de manera grave a una organización incluso a amenazar su continuidad en el mercado. De acuerdo con Martínez y Casares, (2011) la gestión o gerencia de riesgos es considerada en la actualidad como una estrategia financiera y empresarial que se convierte a la larga en una importante ventaja competitiva puesto que permite en cierta medida anticiparse a los problemas o dificultades que puedan darse en el ejercicio haciendo que la empresa que gestione sus riesgos se encuentre 'un paso adelante' de las demás. En la actualidad se identifican dos referentes teóricos que indudablemente permiten entender el papel de la auditoria en la gestión de riesgos y viceversa destacándose el informe COSO y la norma ISO 31000:2009 al interior de las cuales se desarrollara una exposición de cómo actúa la auditoría interna y externa para la gestión de los riesgos.

El tema principal de la investigación está orientado a la gestión de riesgos y especialmente al riesgo operacional que en las pymes no es gestionado oportunamente y puede surgir debido a errores humanos o fallas en los procesos internos, así como fallas en los sistemas y consecuencia de acontecimientos externos. Los riesgos en las pymes comprenden una gran cantidad de eventos Esta es una tipología de riesgos muy amplia puesto que comprende incluso los riesgos legales siendo inherente a prácticamente a todas las actividades de una empresa en lo que compete a productos, sistemas y procesos. (BBVA, 2012) Generalmente, las organizaciones gestionan los riesgos desde la óptica de los financieros y del mercado descuidando los riesgos empresariales como los operativos por tanto, ésta investigación, se encuentra sustentada en la importancia de la gestión integral del riesgo y el papel de la auditoria para la ejecución de dicha gestión. Sin embargo, el alcance y el motivo esencial consiste en la identificación del impacto de la gestión del riesgo en las Pymes Colombianas, debido a la importancia que tienen dichas empresas para el engranaje de la economía nacional puesto que en ellas se sustenta el 95% de la participación empresarial en el país; es importante rescatar a través de éste documento como la gestión de riesgos operacionales puede convertirse en un factor clave de éxito que permitirá mejorar la expectativa de permanencia de una Pymes

Colombiana en el mercado. La población y muestra tomadas para éste estudio, como ya se mencionó corresponde a las Pymes y Mipymes Colombianas, todo esto, debido a la importancia que representan para el desarrollo económico Colombiano, ésta investigación es la mejor forma de orientar los conocimientos adquiridos en auditoria a lo largo de la formación académica siendo este un importante aporte que contribuye al enriquecimiento del control interno y la auditoria en torno a los riesgos, además de una importante herramienta que permitirá el fortalecimiento de la gestión administrativa de las pequeñas, micro y medianas empresas Colombianas como parte de su ventaja competitiva y estratégica en el mercado nacional y global.

REVISIÓN DE LITERATURA

Gestión Integral de riesgos: El riesgo, es entendido como una adversidad, dificultad o vulnerabilidad que genera incertidumbres; etimológicamente la palabra riesgo viene del italiano "Risicare" que significa desafiar, retar, estar en peligro o proximidad al daño. El riesgo es una incertidumbre que surge cuando existen dudas con respecto a la posible ocurrencia de algo que pueda generar pérdidas. (Mejía, Consultorio Contable EAFIT, 2006) La gestión integral de riesgos, hace referencia a la eficiente administración de los factores considerados como riesgo que puedan generar pérdidas para una empresa las cuales están caracterizadas en diferentes tipos que se deben implementar a los procesos y las actividades de la empresa, siendo ésta decisión una tarea de la alta gerencia; como lo menciono Labarge "El riesgo en sí mismo no es malo. Lo que sí es malo es que el riesgo esté mal administrado, mal interpretado, mal calculado o incomprendido"; el tema de los riesgos, no debe ser un factor temeroso para las empresas y organizaciones sino que tan solo debe ser entendido como la posibilidad de que algún evento adverso impida el cumplimiento de los objetivos lo cual se convierte a la larga en pérdidas; el riesgo debe ser contemplado por los gerentes y los administradores como una parte de la planeación y la dirección del negocio.

La gestión de riesgos es necesaria para una eficiente administración, sin embargo los gerentes muchas veces se enfocan en gestionar los riesgos financieros sin medir la magnitud y alcance de los riesgos; determinar e identificar los riesgos es la primera herramienta estratégica para generar acciones preventivas para que dichos riesgos no afecten el desarrollo eficiente de los objetivos de la empresa, sin embargo, una gestión de riesgos que realmente funcione, debe estar dado en la determinación de la tipología de los riesgos y los enfoques del mismo. Inicialmente, los enfoques en los cuales está dado el riesgo son tres. (Mejía, 2011)

Peligro: Cuando una organización se enfoca solamente en ver las situaciones de riesgo como un peligro, las empresas actúan generalmente de manera reactiva para reducir el impacto de los daños

Incertidumbre: La incertidumbre en los riesgos surge cuando se trata de evitar el impacto negativo en determinados hechos futuros que pueden afectar los resultados esperados por la organización, la tarea de las empresas es asegurarse de que los hechos inciertos no ocurran o al menos generar estrategias que puedan mitigarlas.

Oportunidad: Un eficiente análisis de riesgos, también requiere entender a los riesgos como una oportunidad en la cual se debe identificar una oportunidad de retorno. De acuerdo con Simbaqueba (2015), la perspectiva de los riesgos en la modernidad ha tenido un cambio representativo puesto que ha dejado de verse como algo negativo para entenderlo como una ventaja competitiva; La evolución del riesgo ha sido trascendental puesto que ha venido desde un enfoque negativo en donde la responsabilidad no era definida y en donde los riesgos eran mitigados y no optimizados como se hace en la actualidad. Gestionar los riesgos de manera eficiente se puede dar reconociendo los riesgos pero también las oportunidades que trae consigo el riesgo; no temer a los riesgos, es una de las características más importantes de los emprendedores y de aquellos empresarios que triunfan en situaciones de peligro e incertidumbre.
Adicional al reconocimiento de los enfoques del riesgo, es necesario identificar los tipos de riesgo; los tipos de riesgos están dados por ciertas caracterizaciones en donde se destacan tres tipos de riesgos generados

por diversas causas. El primero corresponde a los riesgos generados por el entorno, el segundo a los riesgos generados en la empresa y el tercero a los riesgos empresariales. Los riesgos generados por el entorno, se producen por diversas causas bien sea por los riesgos asociados a las catástrofes naturales y a los fenómenos meteorológicos y climáticos que pueden afectar la continuidad de una empresa en el mercado. Existe además otro tipo de riesgos del entorno asociados al país en donde se refiere al grado de riesgo que tiene el negocio con respecto a las condiciones del país y las inversiones extranjeras. (Mejía, Consultorio Contable EAFIT, 2006) La siguiente clasificación de riesgos compete a aquellos que son generados en la empresa, los cuales pueden llegar a afectar los procesos de la organización así como todos sus recursos. De acuerdo con Mejía (2006), estos tipos de riesgos se pueden dividir en 12 subcategorías a saber que son:

Riesgo de reputación: Sucede cuando alguna actividad particular hecha por la empresa o sus colaboradores, genera desprestigio y pérdida de credibilidad y confianza. Algunas causas pueden ser insolvencia, fraude, conductas irregulares de los colaboradores, rumores, errores, deficiencia en los procedimientos, entre otros

Riesgo puro: Es aquel riesgo causado desde el interior de la organización originando perdidas, sucede con accidentes, incendios, entre otros

Riesgo especulativo: Consiste en una actividad que al materializarse puede llegar a generar beneficios o perdidas instantáneas como sucede con los Joint Venture, la inversión en divisas, el lanzamiento de nuevos productos, entre otras acciones de expectativa

Riesgo estratégico: Consiste en las pérdidas que emergen a partir de deficiencias en la administración del negocio bien sea por la implementación de estrategias inadecuadas, proyectos y planes deficientes, asignación de recursos, entre otros.

Riesgo operativo: este tipo de riesgo y sobre el cual se desarrolla el presente documento, sucede cuando existen fallas en la ejecución de procesos y funciones en la empresa. Puede darse por problemas en los procedimientos, sistemas o personas, que integran los recursos de la organización

Riesgo de mercado: Ganancias o pérdidas generadas en el ejercicio de invertir en la bolsa Riesgo de precios de insumos y productos: Fluctuación sobre los flujos de caja debido a posibles cambios en los precios que una empresa puede pagar por sus insumos, materias primas, manos de obra entre otros. También se relacionan con los precios que la demanda están dispuestos a pagar

Riesgo de Crédito: Se refiere a los riesgos producidos por las carteras por cobrar que no se recaudan de manera eficiente, es frecuente en las entidades financieras.

Riesgo Legal: Se refiere a las pérdidas ocasionadas por incumplimientos jurídicos de una contra parte

Riesgo tecnológico: Compete a los riesgos ocasionados por el uso de la tecnología en donde la información se ha vulnerable, sucede por el ingreso de virus, fraudes, hackers, colapsos, daños en la información, perdida de la información, entre otros.

Riesgos laborales: Comúnmente asociados con accidentes de trabajo o enfermedades profesionales que no solamente perturben a los colaboradores sino a la empresa

Riesgos físicos: Los riesgos físicos corresponde a los daños ocasionados en los materiales y maquinarias. Suceden en casos como cortos circuitos, explosión, daño de maquinarias, deterioros de un producto, daños en vehículos, entre otros.
Los riesgos empresariales cuentan también con características particulares, por un lado se encuentran los riesgos especulativos y los riesgos puros, los primeros como su nombre lo indica, son aquellos que bien su

resultados puede ser una ganancia o una perdida mientras que los riesgos puros solamente generan pérdidas. En los riesgos empresariales se pueden identificar los riesgos de mercado, los cuales se relacionan con la probabilidad de perder la venta competitiva así como problemas en la situación financiera de la empresa, también, son de reconocer los riesgos de crédito los cuales suceden cuando la contraparte no cumple con sus obligaciones contractuales. La evaluación del marco teórico de la investigación no solamente compromete el análisis de los riesgos sino también los aspectos de auditoría que atañen a la gestión integral de riesgos, pero, no es posible hablar de auditoría sin conocer el ejercicio del control interno, el cual, se encuentra básicamente contenido en un informe conocido como el informe COSO (Committee of Sponsoring Organizations of the Treadway Commission), éste comité se encuentra integrado por cinco organizaciones del sector privado las cuales se han dedicado a la elaboración de un marco integral para la gestión del riesgo empresarial, el control interno y la disuasión del fraude. (COSO, 2016)

De acuerdo con la recopilación realizada por Schmidt, las entidades que conforman el COSO son el Instituto Americano de Contadores públicos, la asociación americana de Contabilidad, el Instituto de Auditores internos, el Instituto de Administración y Contabilidad y el Instituto de Ejecutivos financieros. El marco integrado del informe COSO, propone ciertos marcos administrativos en función de las acciones de control interno en las organizaciones en donde se incorporan temas como el Ambiente de control, la evaluación de riesgos, las actividades de control, la información y comunicación y la supervisión y seguimiento del sistema de control. (Schmidt, 2008)

METODOLOGIA

Como metodología se cuenta la pesquisa con diferentes procedimientos para su alcance los cuales básicamente parten del tipo y enfoque a aplicar dentro de la misma; inicialmente, la investigación emerge de la recolección documental esencialmente de fuentes de información primaria y secundarias. como entrevistas a empresarios, contadores, jefes de producción, aplicación de listas de chequeo y secundarias como textos, estudios de casos.

Fuentes de información: Primarias como entrevistas a empresarios, contadores, jefes de producción, gerentes administrativos y aplicación de listas de chequeo y secundarias como textos, estudios de casos y modelos de gestión de riesgos.

Análisis de Variables: con el fin de ampliar la explicación de los resultados se explican las variables a partir de los comportamientos asociados al riesgo operacional en las pymes.

RESULTADOS

En la inspección de la literatura, se encontraron diversidad de conceptos con el propósito de analizar los problemas de la deficiente administración de riesgos en las empresas pymes y se determina la importancia de su adecuada administración para garantizar la continuidad de la organización, partiendo de la premisa de fortalecer el gobierno corporativo en las pymes y creando la necesidad de realizar modelos de administración de riesgos que se ajusten a cada organización ya que cada una de ellas es un sistema particular y complejo, por tal razón el modelo de gestión de riesgos para pymes debe responder a las necesidades y expectativas de la gerencia de cada organización, para que su aplicación genere la confianza suficiente y pueda ser aplicado y monitoreado constantemente y aumente la productividad de las organizaciones pymes.

CONCLUSIÓN

El sector de las empresas pymes en Colombia ha participado activamente en el desarrollo de la economía del país, constituyen uno de los principales grupos de empresas que generan empleo, además realizan un aporte significativo por medio de los impuestos pagados a la nación que sirven de base para la inversión y el gasto social. Es imperioso e importante la creación de modelos de gestión de riesgos que se ajusten a cada organización para garantizar su permanencia a través del tiempo. De esta manera se logra el desarrollo social de las comunidades y los habitantes del país reduciendo sustancialmente la pobreza de la población.

REFERENCIAS

Aristizábal, H. S. (2013). Administración del riesgo de insolvencia: Pyme de Colombia, un caso de estudio. Memorias del Encuentro Internacional de Investigadores en Administración 2013 , 140 - 161.

Banco de México. (2008). www.banxico.org.mx. Recuperado el 11 de Mayo de 2016, de Nuevos acuerdos de Basilea (Basilea II): http://www.banxico.org.mx/sistema-financiero/material-educativo/basico/fichas/actividad-financiera/%7B1D68FFD9-1137-8C8D-495D-D2F01F8B89B8%7D.pdf

BBVA. (2012). BBVA. Recuperado el 20 de Diciembre de 2015, de Riesgo operacional: http://accionistaseinversores.bbva.com/TLBB/micros/bbva2012/es/Gestiondelriesgo/Riesgooperacional.html

Bueno, C. J. (2012). Riesgo operacional. Recuperado el 11 de Diciembre de 2015, de Conceptos y experiencias en riesgo operacional: http://www.riesgooperacional.com/docs/1%20PresentacinLibardoBueno-ERNSTYOUNG.pdf

Cañas, P. L. (2009). Gestión de riesgos de negocio. Desarrollo e Implementación de Sistemas de Gestión de Riesgos. El Salvador: Banco Central de Reserva de El Salvador.

Castro, G. M. (2010). El nuevo Estándar ISO para la gestión del riesgo. Chile: Surlatina Consultores.
Cipolla, W. (2011). En las Pymes no hay cultura de análisis de riesgos. Revista Letreros , 40-45.

ConfeCámaras. (2015). Informe de Coyuntura empresarial en Colombia. Colombia: ConfeCámaras.
COSO. (2016). COSO. Recuperado el 21 de Diciembre de 2015, de Welcome to COSO: http://www.coso.org/

Dinero. (2015). ¿Por qué fracasan las pymes en Colombia? Dinero , Economía. EconomíaAplicada. (2015). ¿Cuántas empresas hay en Colombia? Recuperado el 11 de Diciembre de 2015, de Economía Aplicada: http://economiaaplicada.co/index.php/sectoriales/transversales-varios-sectores/432-cuantas-empresas-hay-en-colombia

Hernández, S. R., Fernández, C. C., & Baptista, L. P. (2014). Metodología de la Investigación. Perú: McGrawHill.

Herrero, P. (29 de Octubre de 2014). Blog.sage.es. Recuperado el 12 de Mayo de 2016, de La importancia de la gestión de riesgos para que tu empresa no sea una Scary Movie: http://blog.sage.es/economia-empresa/la-importancia-de-la-gestion-de-riesgos-para-que-tu-empresa-sea-una-scary-movie/

Huergo, J. (2011). El proceso de gestión. Argentina.
IsoTools. (13 de Marzo de 2015). www.isotools.org. Recuperado el 21 de Junio de 2016, de ¿Por qué es importante la gestión de riesgos para tu empresa?: https://www.isotools.org/2015/03/13/por-que-es-importante-la-gestion-de-riesgos-para-tu-empresa/

Lyon, B., & Hollcroft, B. (2012). Evaluaciones de riesgos. Las 10 deficiencias principales y consejos para mejorar. Profesional Safety.

Martínez, M. I., & Casares, S. J. (2011). El proceso de gestión de riesgos como componente integral de la gestión empresarial. Boletín de estudios económicos , Vol. 66 (N° 202), 73-93.

Mejía, Q. R. (2006). Consultorio Contable EAFIT. Bogotá: Fondo editorial Universidad EAFIT.

Mejía, Q. R. (2011). El riesgo y la historia empresarial antioqueña. Tres casos de estudio. Medellín: Fondo Editorial Universidad EAFIT.

Morais, T., & Da Costa, G. (2012). A importancia de la auditoría interna en las Pyme: Caso de las Pyme Portuguesas. Ayala Calvo, J.C. y grupo de investigaciones FEDRA , 2931 - 2945.

Núñez, M. J., & Chávez, G. J. (2010). Riesgo operativo: Esquema de gestión y modelado del riesgo. Revista de análisis económico , Vol. XXV (N° 58), 123-157.

Ojeda, E. (2010). www.alide.org.pe. Recuperado el 10 de Junio de 2016, de El riesgo operativo debe gestionarse de manera integral: http://www.alide.org.pe/revista_1001_Eduardo-Ojeda.asp

Pacheco, L. D. (2009). Riesgo operacional: Conceptos y mediciones. Chile: Superintendencia de Bancos e Instituciones Financieras Chile.

Palma, R. C. (2011). ¿Cómo cionstruir una matriz de riesgo operativo? Revista de Ciencias económicas , 629 - 635.

Paulise, L. (17 de Julio de 2015). www.destinonegocio.com. Recuperado el 01 de Marzo de 2016, de 8 factores por los que fracasan el 90% de las Pyme: http://destinonegocio.com/economia/8-factores-fracasan-90-pyme/

Pérez, C. S., Cruz, R. D., García, B. M., & Piedra, M. V. (2011). Riesgos empresariales en las mipymes comerciales. Repositorio de la Universidad autónoma del estado de Hidalgo , 1-6.

Pérez, H. A. (2010). Análisis integral de riesgos operacionales y su aplicación en una empresa de ingeniería. Madrid: Repositorio de la Universidad Carlos III de Madrid.

PricewaterhouseCoopers. (2004). Marco Integrado de Administración de Riesgos Corporativos.
Puerres, I. (2013). Auditoría Operacional. Bogotá: Universidad Javeriana.

Ramírez, P. J. (06 de Abril de 2015). Las pequeñas y medianas empresas deben implementar las Niif el próximo año. La República .

Rodríguez, M. D. (1996). Gestión Organizacional. Plaza y Valdes Editores.

Samaniego, M. R. (2008). El riesgo de crédito en el marco del Acuerdo de Basilea II. Madrid, España: Publicaciones Delta.

Schmidt, G. C. (10 de Septiembre de 2008). gerencie.com. Recuperado el 22 de Enero de 2016, de El informe COSO: http://www.gerencie.com/el-informe-coso.html

Semana. (09 de Noviembre de 2015). Semana.com. Recuperado el 21 de Mayo de 2016, de ¿Por qué fracasan las pymes de tecnología?: http://www.semana.com/tecnologia/articulo/por-que-fracasan-las-pymes-de-tecnologia/449227-3

Serrano, B. R. (20 de Mayo de 2015). Elempresario.mx. Recuperado el 22 de Febrero de 2016, de Principales riesgos de las Pymes: http://elempresario.mx/administracion-riesgos/principales-riesgos-pymes

Simbaqueba, L. (2015). Importancia de la gestión integral del Riesgo. Recuperado el 10 de Diciembre de 2015, de Instituto Nacional de Contadores Públicos: http://incp.org.co/Site/info/archivos/riesgo.pdf

Superintedencia Financiera de Colombia. (2013). CAPITULO XXI REGLAS RELATIVAS A LA ADMINISTRACIÓN DEL RIESGO DE MERCADO. Colombia: Superintedencia Financiera de Colombia.

Superintendencia de Bancos y Entidades Financieras de Bolivia, & PROFIN, F. p. (2008). Guía para la Gestión de Riesgos. La Paz - Bolivia: Intendencia de Estudios y Normas.

Toro, D. J., & Palomo, Z. R. (2013). El riesgo financiero en las Pymes - Estudio de caso aplicado a la ciudad de Manizales. Encuentro Internacional de Investigadores en Administración 2013 , 2 - 17.

Torres, M., Paz, K., & Salazar, F. (2001). Métodos de recolección de datos para una Investigación. Universidad Rafael Landivar. Boletín electrónico 03 , 1-21.

Velezmoro, L. T. (2010). Modelo de gestión de riesgo operacional en una institución financiera peruana dentro de un enfoque integrado de gestión de riesgos. San Miguel: Repositorio de la Pontificia Universidad Católica de Perú.

Vera, A. (20 de Noviembre de 2015). Increnta.com. Recuperado el 21 de Abril de 2016, de 5 Tendencias de Marketing Online en Colombia para el 2016: http://increnta.com/co/blog/marketing-online-en-colombia/

BIOGRAFIA

Oscar Mauricio Corredor Martínez es Maestrante en auditoria internacional y gestión empresarial de la Unini de Puerto Rico, contador público titulado de la universidad Antonio Nariño de Colombia, Profesor Investigador de la Corporación Universitaria Minuto de Dios adscrito al programa de Tecnología en costos y auditoria en Bogotá.

IMPACTO DE LAS VARIABLES MACROECONÓMICAS EN LAS EMPRESAS DE MANZANILLO

Carlos Méndez González, Universidad de Colima
Elizabeth Fernández Estrada, Universidad de Colima
Carolina del Carmen Macías Ramos, Universidad de Colima
José Emmanuel López Luna, Universidad de Colima

RESUMEN

El objetivo de este trabajo de investigación es conocer el impacto que ejercen las variables macro económicas en las empresas de Manzanillo, La literatura económica indica que la empresa puede verse afectada por el entorno económico, en este trabajo por entorno económico se abordaron 5 variables macroeconómicas. Esta investigación es de tipo descriptiva y para realizarla se utilizaron fuentes primarias ya que mediante la técnica de encuesta, se aplicó un cuestionario a una muestra de 447 empresas en Manzanillo, Colima, México. Los hallazgos de esta investigación indican que las variables macroeconómicas analizadas; El impuesto sobre la renta, el tipo de cambio, el gasto público, el impuesto al valor agregado y la tasa de interés si impactan a las empresas en Manzanillo en mayor o menor medida.

PALABRAS CLAVE: Variables macroeconómicas, Empresas, Manzanillo, Encuestas.

IMPACT OF MACROECONOMIC VARIABLES IN MANZANILLO BUSINESS

ABSTRACT

The aim of this research is to know the impact of macroeconomic variables on companies in Manzanillo, The economic literature indicates that the economic environment can affect the company, in this work by economic environment 5 macroeconomic variables were addressed. This is a descriptive research and to carry it out primary sources were used, as through the survey technique a questionnaire was applied to a sample of 447 companies in Manzanillo, Colima, Mexico. The findings of this research indicate that the macroeconomic variables analyzed; The Income Tax, the exchange rate, public spending, Sales Tax and the interest rate in fact have an impact of macroeconomic variables in the companies of Manzanillo to a greater or lesser extent.

JEL: E62, H32

KEYWORDS: Macroeconomic variables, business, Manzanillo, inquiry.

INTRODUCCIÓN

El objetivo de este trabajo de investigación es conocer el impacto que tienen las variables macro económicas en las empresas de Manzanillo, La teoría económica menciona que la empresa puede verse afectada por el entorno económico, en esta investigación se abordan 5 variables macroeconómicas: el impuesto sobre la renta, el tipo de cambio, el gasto público, el impuesto al valor agregado y la tasa de interés si impactan a las empresas en Manzanillo en mayor o menor medida.

REVISIÓN DE LITERATURA

Impuesto Sobre la Renta

Cuando los impuestos sirven para hacer que la economía crezca, los negocios se expandan y aumentan los ingresos de las personas, los contribuyentes tienen mayor disponibilidad a soportar la carga tributaria. Pero si los impuestos no son útiles para el crecimiento económico, los negocios se estancan y el ingreso personal se mantiene fijo o disminuye. (Díaz, 2013, p. 139).

México, en donde la recaudación por concepto del impuesto al ingreso en relación con el impuesto al consumo es de las más altas de la región, tenía en el año de referencia un PIB per cápita más elevado que Chile y más bajo que Uruguay y Argentina, países todos ellos con una mezcla de impuestos en la que los impuestos al consumo eran relativamente superiores. (Caballero & López, 2012, p. 61).Sin embargo, debe observarse que en la evolución de la mezcla de impuestos ha ido ganando terreno el ISR a costa de los impuestos al consumo. (Caballero & López, 2012, p. 59-60).

Es altamente probable que a esto se deba que en los últimos años la recaudación originada por el ISR haya sido mayor a la aportada por el IVA. En 2010 la recaudación de impuestos en México ascendió a 1.26 billones de pesos, la mayor parte de esta recaudación recae en solo dos gravámenes, el ISR que aporta 627 mil millones y el IVA que genera 504 mil millones de pesos de la recaudación. (Díaz, 2013, p. 140).

La relevancia del ISR deriva no sólo del hecho de que es el impuesto de mayor importancia para la recaudación fiscal y en consecuencia para los ingresos de gobierno federal, pues aporta más del 30%, sino por el hecho de que constituye un impuesto al ingreso de las personas y las empresas o corporaciones, que por definición genera importantes distorsiones en el mundo laboral y por sus efectos puede desalentar la generación de empleos. (Díaz, 2013, p. 135). El impuesto al ingreso es más distorsionante que el impuesto al consumo, pero en el caso de los trabajadores es especialmente perjudicial. (Díaz, 2013, p. 136).

Tipo de cambio

Para desarrollarse, un país debe mantener su presupuesto público equilibrado, su tasa de interés en niveles moderados y un tipo de cambio competitivo. Soy consciente de ello desde hace mucho tiempo, y también de que el tipo de cambio es la de mayor peso estratégico de estas tres variables políticas, ya que se trata de un poderoso factor determinante no sólo de las exportaciones e importaciones, sino también de los salarios, el consumo, la inversión y el ahorro. (Bresser-Pereira, 2009, p. 75).

Debido a la interrelación entre variables económicas y financieras, la inestabilidad cambiaria puede tener efectos negativos en la actividad económica agregada, afectando por lo tanto no sólo a empresas e inversionistas involucrados en actividades internacionales, sino también a empresas e inversionistas cuyo enfoque sólo es local y, en última instancia, los efectos de la inestabilidad del tipo de cambio pueden alcanzar a los consumidores nacionales. (López, Rodríguez, & Ortiz, 2011, p. 23).

Lafleche (1996) citada en Hüfner (2004:26) señala que el tipo de cambio afecta a la inflación mediante dos vías. Una, es la vía directa, que relaciona las variaciones del tipo de cambio (devaluaciones) con mayores precios de bienes importados intermedios y finales, los cuales, a su vez, incrementan el índice de precios al consumidor, en periodos relativamente cortos, o sea, tiene lugar en el mismo periodo que ocurre la variación del tipo de cambio. (como se citó en Levy, 2012, p. 77).

Por último, el tipo de cambio real ejerce un efecto negativo sobre la inversión privada, resultado consistente con el obtenido por López, Spanos y Sánchez (2011), y en sentido contrario al obtenido por Ibarra (2008, 2009), ambos en relación con el caso de México. (como se citó en Caballero & López, 2012, p. 68).

En resumen, el riesgo cambiario sigue constituyéndose como importante para toda actividad económica que implique intercambios internacionales, sean de activos físicos o de activos financieros. (López, Rodríguez, & Ortiz, 2011, p. 22).

Impuesto al Valor Agregado

Del análisis de las reformas fiscales podemos concluir que se dio un rechazo hacia un impuesto para el combate a la pobreza, el cual contaba con todas las características de ser un IVA generalizado, mientras que se aprueban incrementos en las tasas de los principales impuesto como el IVA, ISR, IDE e IEPS, todos ellos encaminados en un sólo rumbo: aumentar los recursos del gobierno federal, en detrimento de los ciudadanos y, por ende, en un efecto impositivo sobre el consumo del año 2010. (Oropeza, 2010, p. 38).

En octubre de 2003, en un seminario internacional organizado por el Senado de la República y el Banco de México, se le cuestionaba a Vito Tanzi sobre las ventajas de una base amplia en el IVA, a lo que él respondía que dicho impuesto debe ser "una máquina para producir dinero, nada más". (Ramírez, 2013, p. 89).

El IVA esconde efectos distributivos extremadamente difíciles de cuantificar, los cuales interaccionan de forma heterogénea y afectan de forma desigual al consumidor final. Si el tributo presenta una incidencia regresiva los hogares con mayor capacidad económica contribuyen con menos y, por consiguiente, los efectos son desastrosos tanto en la recaudación como para las familias con menores niveles de ingresos. (Huesca & Serrano, 2005, p. 89).

Gasto público

En un estudio más reciente, Castillo y Herrera (2005) observaron el efecto del gasto público sobre el gasto privado en México para el periodo de 1980-2002, siendo su particular objetivo el de evaluar si, de hecho, se han dado efectos de desplazamiento o crowding-out del consumo privado y de la inversión como resultado del incremento del gasto de gobierno en consumo e inversión. Ellos encontraron que un incremento en el gasto público da lugar a una disminución permanente del consumo privado, y que el impacto de corto plazo del aumento en la inversión pública induce reducciones en la inversión privada; posiblemente esto se deba a la falta de recursos financieros que promuevan la formación de capital. (como se citó en Caballero & López, 2012, p. 71).

En particular, es posible que incrementos en el gasto público de consumo e inversión conlleven a decrementos en el gasto del sector privado, esto es, el gasto público desplaza o crowds out al gasto privado. (Castillo & Herrera, 2005, p. 174).

De acuerdo con estos principios una tributación creciente, y especialmente un aumento en el gravamen sobre los ingresos, desincentiva la inversión privada, y el aumento del gasto del gobierno genera un desplazamiento del gasto privado tanto de consumo como de inversión (crowding out). (Caballero & López, 2012, p. 56).

Tasa de interés

Un conjunto de teorías señala que la tasa interés tiene un efecto directo (en sentido contrario) sobre la inversión y la producción, mientras, otros postulan que no hay conexión directa entre dichas variables,

porque la tasa de interés modifica la distribución del ingreso, por tanto, afecta indirectamente la demanda efectiva y, a través de esa vía, al crecimiento económico (Levy, 2012, p. 74).

Por su parte, las exportaciones netas siguen un comportamiento conforme al modelo neoclásico estándar: un incremento en la tasa de interés implica simultáneamente un aumento en el ahorro y una disminución en la inversión, con lo cual las exportaciones netas se incrementan. (Antón & Villegas, 2013, p. 785).

METODOLOGÍA

Tipo de estudio (descriptivo)

Los estudios descriptivos buscan especificar las propiedades, las características y los perfiles de personas, grupos, comunidades, procesos, objetos o cualquier otro fenómeno que se someta a un análisis. Es decir, únicamente pretenden medir o recoger información de manera independiente o conjunta sobre los conceptos o las variables a las que se refieren, esto es, su objetivo no es indicar cómo se relacionan éstas. (Hernández, Fernández & Baptista, 2010, p. 80). Esta investigación es descriptiva ya que recoge información de las variables y las describe.

Un estudio descriptivo, igual que los demás tipos de investigación, sólo que con más especificidad, empieza por determinar el objeto de estudio (organización, clima laboral, reprobación escolar, satisfacción de clientes, productividad, preferencias, etcétera). Luego establece instrumentos para medir adecuadamente el nivel de ese fenómeno que nos interesa. Un estudio descriptivo supone una apropiada familiarización con el objeto de estudio para poder saber qué y cómo se va a medir lo que nos interesa. (Del Cid, Méndez, & Sandoval, 2011, p. 33).

Fuentes de información.

Una vez establecidos los objetivos de investigación se determinará qué información se debe recopilar. Es probable que por el tipo de investigación que se esté desarrollando sea necesario llegar directamente con los propios actores. Éstos pueden ser empleados, gerentes, coordinadores, supervisores, expertos en temas específicos, etcétera. Es habitual que la información se obtenga directamente, a ésta se le llama información de primera mano. (Del Cid, Méndez, & Sandoval, 2011, p. 84).

Fuentes de información (Fuentes primarias)
Las fuentes primarias de información son las que proporcionan información de primera mano, son fuentes directas. Su utilización permite conocer los fenómenos tal y como suceden en la realidad. Dependiendo del tipo de investigación, algunas veces habrá que observar, otras habrá que entrevistar a las personas directamente involucradas. (Del Cid, Méndez, & Sandoval, 2011, p. 84). En este caso se obtuvo de primera mano la información a través de encuestas a 447 empresas de Manzanillo.

Delimitación del espacio y tiempo.

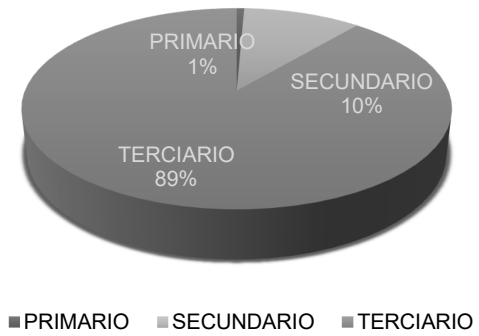
Una vez que se ha definido cuál será la unidad de análisis, se procede a delimitar la población que va a ser estudiada y sobre la cual se pretende generalizar los resultados. (Hernández, Fernández & Baptista, 2010, p. 174). En esta investigación, la población de estudio son las empresas de la ciudad de Manzanillo y es un estudio de tipo sección cruzada correspondiente a 2016 que es el año en el que se recolectó la información.

Un punto importante a identificar en la investigación es la población o universo que se analizará y decidir si se llegará a todos los elementos o sólo a una parte de ellos. (Del Cid, Méndez, & Sandoval, 2011, p. 84).

De un universo de 9,484 empresas en manzanillo según INEGI (2014) se calculó una muestra de 369 empresas a un 95 % de confianza utilizando la fórmula para poblaciones, no obstante, se intentó colectar información del mayor número posible de empresas bajo la idea de que entre más observaciones más robustos y consistentes serían los resultados logrando un total de 447 empresas encuestadas en esta investigación.

RESULTADOS

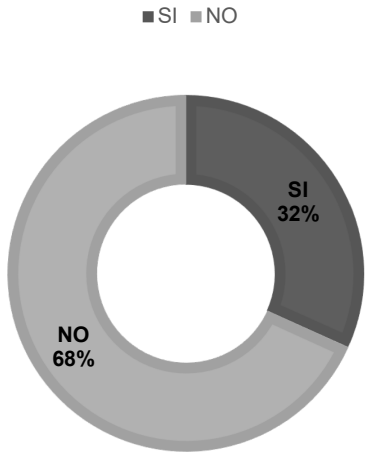
Figura 1: Sector económico al que pertenecen las empresas de la muestra.



N= 447. .Fuente: Elaboración propia con base en la información primaria (encuestas).

De las 447 empresas manzanillenses encuestadas el 1% pertenecen al sector primario, este porcentaje representa 3 empresas, 10% pertenecen al sector secundario, conformando así 47 empresas del total de encuestadas, y el 89% restante, es decir 397 empresas pertenecen al sector terciario.

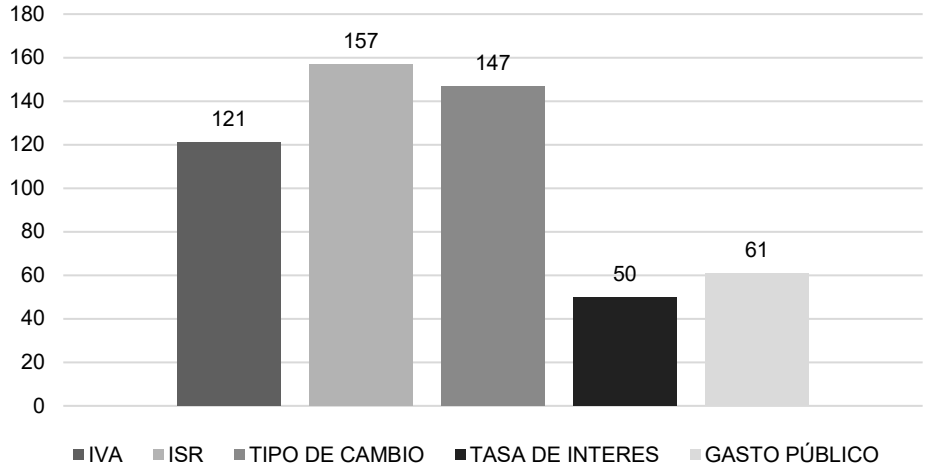
Figura 2: Porcentaje de empresas de Manzanillo que tienen actividad internacional.



N=447. Fuente: Elaboración propia con base en la información primaria (encuestas).

Del total de las empresas encuestadas sólo el 32% (143 empresas) afirman tener actividad internacional y el 68% restante dice no tenerla. Entre las actividades mencionados como internacionales se encontraron; exportaciones, importaciones, crédito del extranjero, inversión extranjera, sucursales, entre otras.

Figura 3: Variable que más les afecta a las empresas de Manzanillo (En número de empresas).



La suma de las variables de las respuestas es mayor a 447 debido a que los encuestados respondieron en más de una ocasión que a sus empresas no sólo les afecta una sola variable, sino dos o más, de esta manera se contabilizó un punto por variable y no sólo uno por empresa. Así 51 de las 477 empresas señalaron más de una variable, de ahí el incremento en el número de empresas específicamente en esta figura. Fuente: Elaboración propia con base en la información primaria (encuestas).

A 157 empresas la variable macroeconómica que más les afecta es el impuesto sobre la renta, a 147 el tipo de cambio, a 121 el impuesto al valor agregado a 61 el gasto público y a 50 la tasa de interés.

CONCLUSIONES

Las empresas estudiadas en esta investigación están fuertemente tercias rizadas y esta tendencia se presenta tanto a nivel nacional como a nivel mundial por consiguiente es una muestra representativa. A pesar de que la mayoría de las empresas de Manzanillo no tienen actividad internacional, esto no las exime de verse afectadas por los factores incontrolables del ambiente ya que como se describió en esta investigación las cinco variables macroeconómicas abordadas permean la actividad de las empresas de Manzanillo, siendo el impuesto sobre la renta la que más empresas contestaron que les afectaba, seguido del tipo de cambio, impuesto al valor agregado, gasto público y tasa de interés.

REFERENCIAS

Antón, A., & Villegas, A. (2013). EL PAPEL DE LA TASA DE INTERÉS REAL EN EL CICLO ECONÓMICO DE MÉXICO. *El trimestre económico, 80*(320). Obtenido de http://www.redalyc.org/articulo.oa?id=31340978002

Bresser-Pereira, L. C. (2009). La tendencia a la sobrevaluación del tipo de cambio. *Economíaunam*, 6(18). Recuperado de http://www.redalyc.org/articulo.oa?id=363542900003

Caballero, E., & López, J. (abril-junio, 2012). Gasto público, Impuesto sobre la Renta e inversión privada en México. *Investigación económica*, 71(280). Recuperado de http://www.redalyc.org/articulo.oa?id=60123314004

Castillo, R., & Herrera, J. (2005). EFECTO DEL GASTO PUBLICO SOBRE EL GASTO PRIVADO EN MEXICO. *Estudios económicos*, 20(2). Recuperado de http://www.redalyc.org/articulo.oa?id=59713036002

Del Cid, A., Méndez, R., & Sandoval, F. (2011). *INVESTIGACIÓN fundamentos y metodología.* México: PEARSON EDUCACIÓN.

Díaz, E. (enero-abril, 2013). LA REFORMA DEL IMPUESTO SOBRE LA RENTA APLICADO A SALARIOS. *Argumentos*, 26(71). Recuperado de http://www.redalyc.org/articulo.oa?id=59527429006

Hernández, R., Fernández, C., & Baptista, M. (2010). *Metodología de la investigación.* México: McGRAW-HILL.

Huesca, L., & Serrano, A. (julio-septiembre, 2005). El impacto fiscal redistributivo desagregado del impuesto al valor agregado en México: vías de reforma. *Investigación económica*, 66(253). Recuperado de http://www.redalyc.org/articulo.oa?id=60125303

Instituto Nacional de Estadística y Geografía, Censos económicos 2014 Colima. (2014). Informe de INEGI Censos Económicos 2014 Colima. Recuperado de http://www.beta.inegi.org.mx/app/biblioteca/ficha.html?upc=702825082635

Levy, N. (2012). Tasas de interés, demanda efectiva y crecimiento económico. *Economíaunam, 9*(25). Recuperado de http://www.redalyc.org/articulo.oa?id=363533414005

López, F., Rodríguez, D., & Ortiz, F. (abril-junio, 2011). Volatilidad estocástica del tipo de cambio peso-dólar: el régimen flotante en México. *Investigación económica*, 70(276). Recuperado de http://www.redalyc.org/articulo.oa?id=60119898002

Oropeza, M. Á. (mayo-agosto, 2010). Un año cargado de impuestos. *Investigación y ciencia*, 18(49). Obtenido de http://www.redalyc.org/articulo.oa?id=67415178006

Ramírez, E. (septiembre-diciembre, 2013). La Generalización del Impuesto al Valor Agregado: ¿Una opción para México? *Revista Mexicana de Ciencias Políticas y Sociales*, 57(219). Recuperado de http://www.redalyc.org/articulo.oa?id=42128963004

RECONOCIMIENTOS

El autor agradece los comentarios de los árbitros y editores del IBFR, los cuales ayudaron a mejorar la calidad de esta investigación. Se agradece a PRODEP por el apoyo para publicar este artículo. Un especial agradecimiento a los alumnos de la generación 2015-2019 Grupos A, B, C y D de la Facultad de Comercio Exterior de la Universidad de Colima por el valioso apoyo en la aplicación de las encuestas.

BIOGRAFÍA

Carlos Méndez González es Doctor en Ciencias en Negocios Internacionales por el Instituto de Investigaciones Económicas y Empresariales de la Universidad Michoacana de San Nicolás de Hidalgo, actualmente es Profesor-investigador Titular de la Facultad de Comercio Exterior de la Universidad de Colima Campus Manzanillo, Nivel C (2017-2019) del Sistema Nacional de Investigadores (SNI).

Elizabeth Fernández Estrada es estudiante de la Licenciatura en Aduanas de la Universidad de Colima.

Carolina del Carmen Macías Ramos, es estudiante de la Licenciatura en Aduanas de la Universidad de Colima.

José Emmanuel López Luna es Licenciado en Comercio Exterior y Maestro en Finanzas por la Universidad de Colima, es Doctor en Ciencias Administrativas por la Universidad Nacional Autónoma de México, actualmente es Profesor-investigador y Director de la Facultad de Comercio Exterior de la Universidad de Colima.

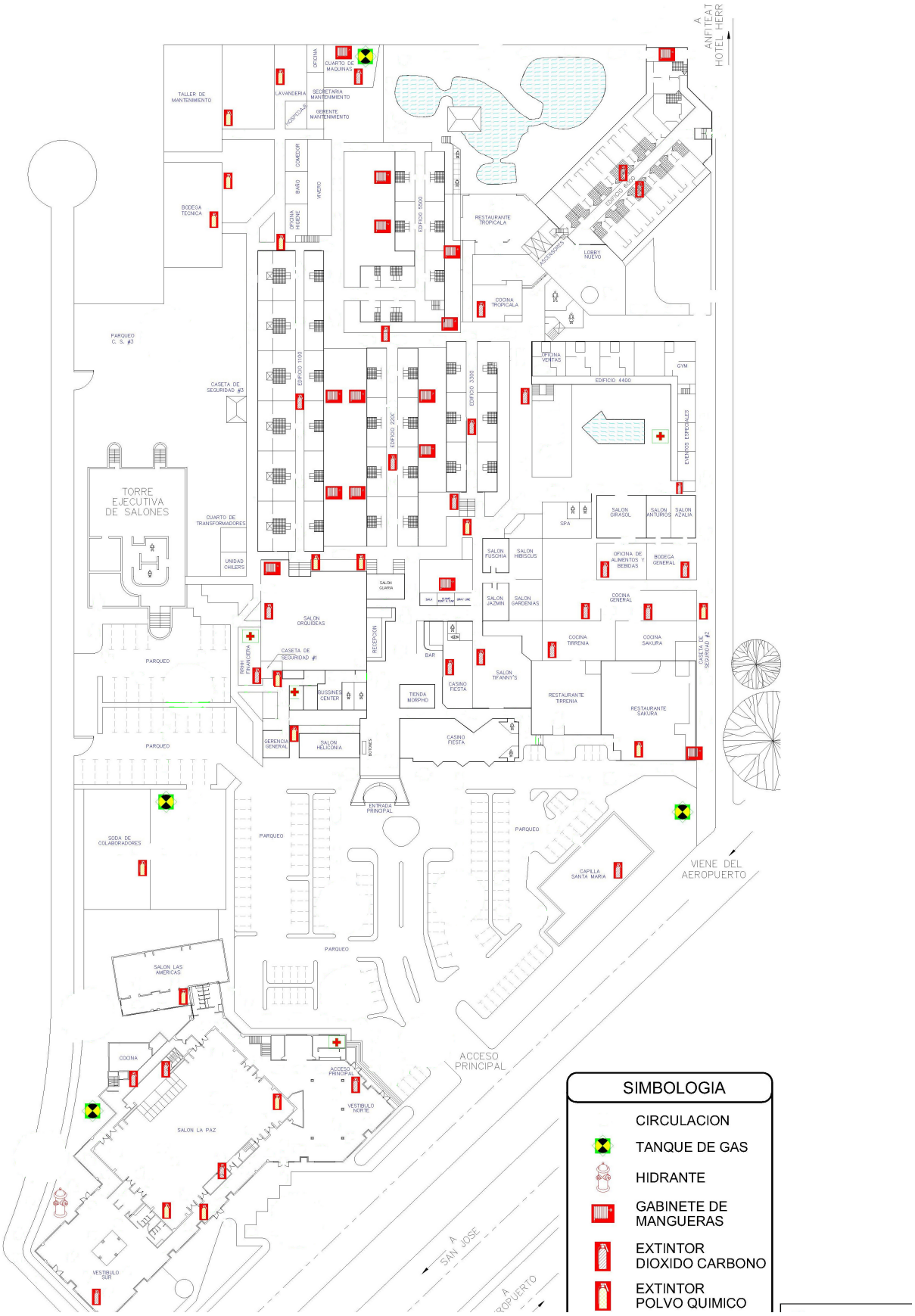
INDEX OF AUTHORS

Acosta Rangel, Martha Lucía.....241
Aguado Romero, Gabriela 584, 593
Agüeros Sánchez, Fernando.....474, 687, 768
Aguillón Robles, Jesús Arnulfo 1149
Ahmed, Farhan.....28
Alanís Gómez, Lilia 1061, 1074
Alarcón Alcántara, Ricardo.....856
Albán Carvajal, Nora Rocío.....241
Alcocer Ramírez, César 867
Álvarez Violante, Crisóforo.....388, 420, 910
Amezcua Núñez, Juan Bernardo.....679, 695
Antonio García, Honorio 1007
Araiza Garza, Zóchitl.....279, 787
Aramburo López, Diana Marcela.....484
Aranibar Gutiérrez, Mónica Fernanda ..446, 670, 779
Arburn, Gregory W. 113, 123
Argüelles Ma, Luis Alfredo 435, 456
Armendáriz Martínez, Juan Francisco 368
Arredondo-Hidalgo, María Guadalupe 1051
Avila Rocha, Rebeca Valeria 679
Babinger, Frank.....1026
Banda Izeta, Herminia 878, 962
Barboza Álvarez, Víctor Arturo.....787
Barrales Villegas, Adoración 510, 625
Baylón Cisneros, Norma Angélica.....956
Becerra Santiago, Margarita Santi 321
Bello Gallardo, Nohemí 584, 593
Berríos Lugo, José Eduardo 337
Bliss, Ryan P. 176
Borda Arias, Maria Isabel 805
Buentello Martínez, Clara Patricia.....1061, 1074
Cabello Cervantes, León M. 658, 867
Calle-Mejía, José Vicente 236
Camacho García, Román Ernesto 825
Canto Solís, Patricia Elizabeth.....648
Canul Canul, Diego.....639
Capparelli, Chris 123
Carrasco Morgan, Linda Patricia 856
Cartujano Escobar, Silvia.....388, 420, 910
Castañeda Gutiérrez, Jorge Luis 919
Castañeda Muñoz, José Eugenio.....1030
Castillo Tapia, Ma. Guadalupe 1020
Castro García, Yenisey 944
Catache Mendoza, María Del Carmen.....414
Cavazos Arroyo, Judith 835
Centanni, Jaclyn.....113
Cervantes Sotelo, Jaquelin.....388
Chamorro, Julio César .. 1093, 1100, 1107, 1121, 1126, 1130
Chan Magaña, Mario Rene 639, 648, 704
Chávez Macías, Adriana Guadalupe..... 265, 272
Chávez-Moreno, Edgar Armando..... 1133
Cih Dzul, Imelda Rosana.....544
Claire Torres, Ingrid Georgina 484
Cobián Santana, Sandra Lizbeth.....544
Corona Sandoval, Enrique 326
Corrales Liévano, Juan David.....378
Correa Villalba, Viviana Patricia..... 1130
Corredor Martínez, Oscar Mauricio 1172
Cortez Burciaga, Anabel.....465
Cruz Chávez, Plácido Roberto.....405
Curvelo Hassán, José Obdulio.....1068
Dajer Torres, Regina..... 510, 625
Daudpota, Muhammad Osama 28
De Hoyos Mendoza, Emma Cecilia.....279
de La Garza Cienfuegos, Sandra Patricia 368, 608
De La Garza Cienfuegos, Sandra Patricia 616
De La Garza Martínez, Edna Isabel..... 279, 787
De La Hoz Toscano, Milton José 902
de la Peña de León, Alicia 679, 695
De León Estavillo, Verónica.....474
de León Rodríguez, Romeo 906
Déniz Guizar, Aurelio..... 536, 761
Deprince, Elodie 133
Díaz Díaz, Ma. Guadalupe..... 265, 272
Díaz Nieto, Elia Socorro.....867
Díaz Olave, Mireidy Katherine..... 1126
Diaz, Gustavo A. 54
Domínguez Cruz, Yesenia 420
Duana Ávila, Danae.....296
Duarte Duarte, Juan Benjamín.....351
Escobar Cazal, Elizabeth Ann 981
Escobar Ortega, Mauricio 718
Escobar Reyes, Gonzalo 981
Esparza Aguilar, José Luis 326
Espinosa Ayala, Enrique.....231
Espinoza-Crispín, Edith Gabriela 713
Estrada Terán, Laura Lilian 779

Fajardo, Mario Javier 435, 456
Farfán Casagua, Jesús 1121
Felix, Carolin 165
Fernández Estrada, Elizabeth.....1180
Fernández López, José Alonso.....658
Fernández Ruiz, Silvestre 887
Fletez Guillén, Eckaterine Zdanova.....950
Flores Jiménez, Ivette 1020
Flores Jiménez, Ruth.....1020
Flores Morales, Carmen Romelia 285
Flores-Ortíz, María Virginia 1133
Flórez Guzmán, Mario Heimer 971
Flórez Guzmán, Max Kenneth.....1083
Flynn, Michael 70
Fuentes Rojas, José Arturo 989
Galván Sánchez, Ramón 997
Gaona Partida, Leonardo Alonso 474
Gaona Partida, Leonardo Alonso Fabián 768
Gaona Tamez, Laura Leticia.....249
Garcés Carreño, Laura Daniela.....351
García Flores, Jacinto.....989
García González, Conrado 844
García Martínez, Clementina 742, 753
García Mendoza, Rubén Antonio.....658
García Rivera, Blanca Rosa 670
Geerts, Angy 133
Gil Herrera, Richard De Jesús 378
Godfrey, Michael 61, 80
Gómez-Velázquez, Jesús 1007
Góngora Lemos, Ivonne.....1163
González Guajardo, Jesús Emilio 1149
González Pérez, Manuel 474
González Rosas, Erika Lourdes 1051
Guerrero Rodríguez, Lilia Esther.....510, 625
Guevara-Mendoza, Arianna María 429
Guo, Zi-Yi.....40, 46
Gutiérrez de la Peña, Patricia.....695
Gutiérrez Gómez, Enrique Manuel 861
Gutiérrez González, Leonor.....1149
Gutiérrez Ortiz, Ariel.....519, 536, 761
Guzmán Pérez, Feibert Alirio 1068, 1083
Guzmán Vargas, Oscar 544
Harris, Peter 180
Härtel, Lasse 146
Heaverner, Ashly 123
Hernández Ballesteros, María Fernanda 1112
Hernández Bonilla, Alicia.....679, 695
Hernández Castro, Nidia Estela 279, 787
Hernández García, Pedro Abel.....231
Hernández Gutiérrez, María.....313
Hernández Luis, Mayra Victoria.....1007
Hernández Sandoval, Rosa Hilda .. 368, 608, 616
Hernández Silva, Virginia 944
Hernández Soto, Ernesto 211
Hernández, Diego Fernando 1068
Hernández-Contreras, Rufina Georgina 713
Herrera Espinosa, Ana María 313
Holtzman, Diane M. 103
Hormecheas Tapia, Karen 1142
Hormecheas Tapia, Kendy.....1142
Huerta Cerda, Zita Mirthala.....414
Jalbert, Terrance 90
Jancsura, Allison.....113
Jásso Ibarra, Sandra Lilia.....906
Jiménez Alvarado, Martha.....296
Jiménez González, Valeria Anahí.....1149
Jiménez López, Víctor Samuel 704
Kashif, Muhammad 28
Kraft, Ellen M. 103
Lastre Sierra, Hassir 405
Lehrer, Keith Akiva 190
León Román, Verónica Marina 549
Lizcano Flórez, Lucia Cristina 1083
Llanes Barreras, Efraín 566
Llorens Gómez, Antonio L. 359
López Alvarado, Noé..... 519, 526, 549
López García, Mónica Marsela.....484
López García, Raquel 962
López Luna, José Emmanuel.....1180
López Novoa, Jeniffer Andrea.....1093
López Pérez, Mariana 878
López Pita, Manuel Guillermo 873, 923
López Saldaña, Cristina Del Pilar.....265, 272
López Tarango, Roque 388, 420, 910
López Torres, Virginia Guadalupe 997
López, Manuel 1107
Louvier Hernández, Luis Alejandro 989
Lozada Rodríguez, Miguel Ángel.....919
Luévanos Téllez, Alexia Alejandra 272
Macías Ramos, Carolina del Carmen 1180
Mandujano Contreras, Juan Carlos.....878
Manikas, Andrew.....61
Mariano Gutiérrez, Lorena 835
Martínez Ángeles, Dulce María.....894
Martínez Ponce, Carolina Jazmín 231
Martínez Sarria, Sly Carolina 241
Martínez Súñer, Zaira 919
Martínez Valdez, Ruth Isela 414
Maseda Moreno, Araceli 1026
McChuen, Kelly.....123
Medina Blum, Fernando 435, 456
Medina Castillo, Arturo 285

Medina Molina, Marco 902
Medina-Hernández, Rosa María 713
Mejía De León, Yolanda.....825
Mejía Victoria, Olivia Denisse.....779
Meléndez López, Edith Margoth 906
Melendres Carlos, Victor Daniel 446, 670
Méndez Armenta, Luis Alfredo 634
Méndez González, Carlos 536, 561, 761, 1180
Méndez Hernández, Saúl 956
Mera-Rodríguez, Lady Diana 603
Mercader Pomarón, Víctor M. 1039
Meza Fregoso, Juan Antonio 465, 566
Molina Reyna, Héctor Perfecto.....414
Montero Alpirez, Gisela.....844
Montiel Rodríguez, Delfino Amando 796
Morales Carpinteyro, José Cruz.....887, 894
Morales De La Cruz, Sara.....962
Morales Salgado, María Del Rocío Guadalupe 835
Moreno Hernández, Arturo 544
Moreno Neri, José De Jesús.....220
Moreno Rocamontes, Gabriela Alejandra.....608
Muñoz Cornejo, Mónica María.....926
Muñoz Peña, Kelly Alejandra.....249
Nahuat Arreguín, Juan Jesús.....249
Nettel Barrera, Alina Del Carmen.....584
Novela Joya, Rodolfo.....779
Núñez Rojas, Eduardo 926
Obregón Angulo, María Del Mar.....21
Ocon Cedillo, Erik 956
Oliva Garza, Irma Evangelina.....616
Olivares Urbina, Miguel Ángel.....326
Ordóñez Parada, Ana Isabel.....285
Ortigoza Hernández, Anita 894
Osorio Cayetano, Oscar Ricardo.....753
Pacheco García, Robinson 809
Pantoja Ruiz, Elvira Silvia.....926
Pathak, Jatan 180
Peña Cárdenas, Maricela Carolina.....265, 272
Pérez Ballinas, David Gustavo.....962
Pérez Ramírez, Selene Viridiana ...388, 420, 910
Pérez Romero, Luis Alfonso.....1083
Pérez Salvador, Rubén 878
Pérez Tapia, Livier Alejandra 526
Pérez Vences, Mayté.....510, 625
Pérez Villarreal, Héctor Hugo.....835
Pincay-Sancán, David Richard 236, 603
Polo García, Uriel 493
Polo Jiménez, Sergio Demetrio.....296
Ponce Lázaro, Paula.....388, 420, 910
Portero-León, Johanna Elizabeth 603
Puentes Montañez, Gloria Acened 873
Puerto Salgado, Manuel Antonio..... 704
Quijano García, Román Alberto 435, 456
Quiroga Juárez, Christian Arturo..... 396
Ramírez Barón, María Concepción 670
Ramírez Murillo, Laura Mayela 731
Ramírez Torres, Margarita..... 950
Ramos López, Leonardo..... 997
Ramos-Rodríguez, Ramiro 429
Revolledo Mosquera, Catalina..... 1068
Reyes Arellano, Ana María 887
Reyes González, Marleny Yajaira 687
Reyes Pantoja, Alma Temis..... 956
Reyes Real, Oscar Bernardo 536
Rico Meza, Jorge Humberto 962
Rico Ramírez, Alondra Adonahí 910
Riojas Rodríguez, Guillermo 906
Rivera Godoy, Jorge Alberto 936
Rivera Rivera, Edwin 259
Rodríguez Moreno, Raul 1020
Rodríguez Ocaña, Leticia 878
Rodríguez Quintero, Freddy Armando 718
Rodríguez Reyes, Silvia 687, 768
Rodríguez Villanueva, Baltazar..... 825
Rojas Mora, Jaime E..... 1107
Romero Luján, Guillermo Antonio..... 574
Romero, Rafael F..... 176
Rubio Maldonado, Manuel 519, 549
Ruiz Carvajal, Jesús Salvador..... 956
Ruíz Díaz, Fernando Miguel..... 249
Ruiz Guerra, Ignacio..... 1026, 1030
Rutherford, Warren J. 70
Saa-Parra, Katherine Tatiana 429
Saiza Vazquez, Laidon Jonathan 220
Saldaña Contreras, Yolanda..... 249
Salgado Guzmán, Sandra Alicia 796
Sánchez Acosta, Luis Raúl 285
Sanchez Delgado, Lourdes Del Rocio 861
Sánchez Gil, Abraham 307
Sánchez-Astudillo, Jazmín Elsa..... 236, 429, 603
Santa Ana Escobar, Martha Beatriz..... 761
Saucedo Soto, Juana María..... 679, 695
Schäfers, Philipp 155
Sidaras, Brad..... 113
Silva Aguilar, Germán Israel 519, 526, 549
Skiver, Ryan 61
Skiver, Ryan L. 80
Solís Salazar, Guadalupe Inés..... 796
Solís Salazar, Rosa María 796
Sosa Álvarez, María Concepción 574
Sotelo Asef, Jesús Guillermo..... 499

Suárez Marroquín, Erika Paola 1100
Suárez-Guartamber, Ericka Mailyn 603
Taboada Villa, Liliana Yadira..... 465
Talero Sarmiento, Leonardo Hernán..... 351
Tenopala Hernández, Crisanto..... 493
Tenorio-Martínez, José Francisco..... 713
Terán Varela, Omar Ernesto 231, 307
Toledo Ambrosio, Romualdo..... 856
Torres Cuevas, María Elena..... 819
Torres Hernández, Rosa Margarita 368, 616
Torres López, Alejandra 493
Trevera Juárez, José Adrián..... 919
Valdez Gutiérrez, Martha Elena..... 861
Valencia-Moreno, José Manuel 742, 753
Valenzuela Montoya, Mariana Monserrat 844
Valenzuela Salazar, Nemecio Lorenzo 1061, 1074
Valladares Icedo, Omar Leonardo 950
Vargas Hernández, Manuela..... 499
Vargas López, Karla Teresa..... 526
Varón Triana, Nubia 971
Vásquez Mireles, Rosalva Diamantina 825
Vázquez Alamilla, Miguel Ángel 1020
Vázquez Avedillo, José Fernando 593
Vázquez Espinoza, Ana María 844
Vázquez Lúndez, Jorge Luis..... 608
Vázquez Martínez, Beatriz Alondra 265
Vega Lugo, Noemi 1020
Vega-López, Alfonso..... 1133
Velasco Aulcy, Lizzette..... 211
Velázquez-Sánchez, Rosa María 1007
Villalobos López, Marilú..... 510, 625
Villegas González, Eleazar..... 296
Villegas Sandoval, Josué 566
Walsh, Janet L. 95
Walther, André 155
Wilburn, Kathleen 185
Wilburn, Ralph 185
Wojcikowski, Jared 123
Wong-Chiriboga, Ericka Sulang..... 429
Yañez Moneda, Alicia Lucrecia 731
Zambrano-Paladines, Mario Marcos 236
Zamora Borquez, Ligia María 21
Zavaleta Herrera, Sandra Beatriz..... 856
Zondo, Robert Walter Dumisani..... 2, 11
Zúñiga Cortez, Juan Hermilo..... 1149


A ANFITEAT HOTEL HERR
TALLER DE MANTENIMIENTO
LAVANDERIA
OFICINA
CUARTO DE MAQUINAS
SECRETARIA MANTENIMIENTO
GERENTE MANTENIMIENTO
HOSPEDAJE
COMEDOR
BAÑO
VIVERO
OFICINA HIGIENE
BODEGA TECNICA
EDIFICIO 5500
RESTAURANTE TROPICALA
EDIFICIO 6100
ASCENSORES
LOBBY NUEVO
COCINA TROPICALA
PARQUEO C. S. #3
CASETA DE SEGURIDAD #3
EDIFICIO 1100
EDIFICIO 2200
EDIFICIO 3300
OFICINA VENTAS
GYM
EDIFICIO 4400
EVENTOS ESPECIALES
TORRE EJECUTIVA DE SALONES
CUARTO DE TRANSFORMADORES
UNIDAD CHILERS
SPA
SALON GIRASOL
SALON ANTURIOS
SALON AZALIA
SALON FUSCHIA
SALON HIBISCUS
OFICINA DE ALIMENTOS Y BEBIDAS
BODEGA GENERAL
SALON GUARIA
SALON JAZMIN
SALON GARDENIAS
COCINA GENERAL
SALON ORQUIDEAS
RECEPCION
BAR
COCINA TIRRENIA
COCINA SAKURA
CASETA DE SEGURIDAD #2
PARQUEO
RRHH FINANCIERA
CASETA DE SEGURIDAD #1
BUSSINES CENTER
TIENDA MORPHO
CASINO FIESTA
SALON TIFANNY'S
RESTAURANTE TIRRENIA
RESTAURANTE SAKURA
GERENCIA GENERAL
SALON HELICONIA
BOTONES
CASINO FIESTA
ENTRADA PRINCIPAL
SODA DE COLABORADORES
CAPILLA SANTA MARIA
VIENE DEL AEROPUERTO
SALON LAS AMERICAS
COCINA
ACCESO PRINCIPAL
VESTIBULO NORTE
SALON LA PAZ
VESTIBULO SUR
A SAN JOSE
A AEROPUERTO
SIMBOLOGIA
CIRCULACION
TANQUE DE GAS
HIDRANTE
GABINETE DE MANGUERAS
EXTINTOR DIOXIDO CARBONO
EXTINTOR POLVO QUIMICO

PUBLICATION OPPORTUNITIES

The International Journal of Business and Finance RESEARCH

The International Journal of Business and Finance Research ISSN 1931-0269

The International Journal of Business and Finance Research (IJBFR) publishes high-quality articles in all areas of finance, accounting and economics. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

IJMMR
INTERNATIONAL JOURNAL OF MANAGEMENT AND MARKETING RESEARCH

International Journal of Management and Marketing Research ISSN 1933-3153

The International Journal of Management and Marketing Research (IJMMR) publishes high-quality articles in all areas of management and marketing. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

Global Journal of Business Research

Global Journal of Business Research ISSN 1931-0277

The Global Journal of Business Research (GJBR) publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

RIAF Revista Internacional ADMINISTRACION & FINANZAS

Revista Internacional Administración y Finanzas ISSN 1933-608X

Revista Internacional Administracion y Finanzas (RIAF), a Spanish language Journal, publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

PUBLICATION OPPORTUNITIES

REVIEW of BUSINESS & FINANCE STUDIES

Review of Business & Finance Studies

Review of Business & Finance Studies (ISSN: 2150-3338 print and 2156-8081 online) publishes high-quality studies in all areas of business, finance and related fields. Empirical, and theoretical papers as well as case studies are welcome. Cases can be based on real-world or hypothetical situations.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

EBA Business Education & Accreditation

Business Education and Acreditation (BEA)

Business Education & Accreditation publishes high-quality articles in all areas of business education, curriculum, educational methods, educational administration, advances in educational technology and accreditation. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

AT Accounting & Taxation

Accounting and Taxation (AT)

Accounting and Taxation (AT) publishes high-quality articles in all areas of accounting, auditing, taxation and related areas. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.

REVISTA GLOBAL de NEGOCIOS

Revista Global de Negocios

Revista Global de Negocis (RGN), a Spanish language Journal, publishes high-quality articles in all areas of business. Theoretical, empirical and applied manuscripts are welcome for publication consideration.

All papers submitted to the Journal are blind reviewed. Visit www.theibfr.com/journal.htm for distribution, listing and ranking information.